

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 1575

S.P. 486

In Senate, March 13, 2001

**An Act to Improve the Effectiveness of the Maine Residents Property
Tax Program.**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator KILKELLY of Lincoln.
Cosponsored by Representative MADORE of Augusta and
Senators: CATHCART of Penobscot, O'GARA of Cumberland, Representatives: BUNKER
of Kossuth Township, COLWELL of Gardiner, CUMMINGS of Portland, ESTES of Kittery,
HONEY of Boothbay, MAYO of Bath.

2 **Be it enacted by the People of the State of Maine as follows:**

4 **Sec. 1. 36 MRSA §5219-U** is enacted to read:

6 **§5219-U. Maine Residents Property Tax Program credit**

8 A refundable credit is allowed against the taxes imposed by
10 this Part in the amount of benefits allowed under chapter 907.
This credit is not available if the taxpayer has filed a separate
application for benefits under chapter 907.

12 **Sec. 2. 36 MRSA §6201, sub-§12**, as amended by PL 1997, c. 557,
14 Pt. A, §1 and affected by Pt. G, §1, is further amended to read:

16 **12. Year for which relief is requested.** "Year for which
18 relief is requested" means the calendar year preceding that in
20 which the claim is filed. For a claim filed in between January
1st and April 15th of any year, "year for which relief is
requested" means the calendar year 2 years preceding that in
which the claim is filed.

22 **Sec. 3. 36 MRSA §6221** is enacted to read:

24 **§6221. Income tax credit option**

26 A person eligible for benefits under this chapter may elect
28 to receive those benefits as a credit against income tax as
provided in section 5219-U if the credit is claimed on the
claimant's annual income tax return.

32 **SUMMARY**

34 The bill permits claimants to claim benefits under the Maine
36 Residents Property Tax Program as a refundable income tax credit
and expands the time period for filing claims to include the
income tax filing period.