

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 382

H.P. 302

House of Representatives, January 30, 2003

An Act To Enhance the Maine Residents Property Tax Program

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative RICHARDSON of Brunswick.
Cosponsored by Senator STANLEY of Penobscot and
Representatives: BRANNIGAN of Portland, DUNLAP of Old Town, LERMAN of Augusta,
Senators: EDMONDS of Cumberland, GAGNON of Kennebec, STRIMLING of Cumberland,
TREAT of Kennebec.

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

4 **Sec. 1. 36 MRSA §6201, sub-§11-A**, as amended by PL 1999, c.
401, Pt. R, §1 and affected by §2, is further amended to read:

6 **11-A. Rent constituting property taxes accrued for**
8 **nonelderly household.** "Rent constituting property taxes accrued
10 for nonelderly household" means ~~18%~~ 25% of the gross rent
12 actually paid in cash or its equivalent in any tax year by a
claimant and the claimant's household solely for the right of
14 occupancy of their Maine homestead in the tax year and which rent
constitutes the basis, in the succeeding calendar year, of a
claim for relief under this chapter by the claimant.

16 **Sec. 2. 36 MRSA §6207, sub-§1, ¶A-1**, as amended by PL 1997, c.
557, Pt. A, §3 and affected by Pt. G, §1, is further amended to
18 read:

20 A-1. Fifty percent of that portion of the benefit base that
exceeds ~~-4%~~ 3% but does not exceed ~~-8%~~ 6% of income plus
22 100% of that portion of the benefit base that exceeds ~~-8%~~ 6%
of income to a maximum payment of ~~\$1,000~~ \$6,000.

24 **Sec. 3. 36 MRSA §6207, sub-§2**, as amended by PL 1997, c. 557,
Pt. A, §3 and affected by Pt. G, §1, is further amended to read:

26 **2. Income eligibility.** Single-member households with
28 household incomes in excess of ~~\$25,700~~ \$39,000 and households
with 2 or more members with a household income in excess of
30 ~~\$40,000~~ \$60,000 are not eligible for a benefit.

32 **SUMMARY**

34 This bill expands eligibility and benefits under the Maine
36 Residents Property Tax Program. "Rent constituting property
38 taxes accrued for a nonelderly household" is increased from 18%
to 25% of gross rent. Income eligibility limitations are
40 increased to \$39,000 for single-member households and \$60,000 for
multiple-member households. Reimbursement is made available for
42 50% of property taxes between 3% and 6% of income and 100% of
property taxes over 6% of income. The maximum benefit is
increased from \$1,000 to \$6,000.