

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 579

H.P. 442

House of Representatives, February 11, 2003

**An Act To Provide a Property Tax Exemption for Parents Whose
Children Attend a Private Elementary or Secondary School**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative COLLINS of Wells.
Cosponsored by Senator NASS of York and
Representatives: ANDREWS of York, CRESSEY of Baldwin, DAVIS of Falmouth,
HEIDRICH of Oxford, McKENNEY of Cumberland.

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

4 **Sec. 1. 36 MRSA §654-A** is enacted to read:

6 **§654-A. Taxpayer with child in private school**

8 A taxpayer is allowed an exemption from the tax assessed
10 under this Part on the taxpayer's permanent residence, as defined
12 in section 681, if:

14 1. **Responsible for education of dependent.** The taxpayer is
16 responsible for the elementary or secondary education of a person
18 who qualifies as a dependent under Part 8;

20 2. **Documentation.** The taxpayer provides documentation to
22 the assessor that the taxpayer has paid or has contracted to pay
24 tuition for the dependent to attend a private elementary or
26 secondary school during the school year in which is contained the
28 April 1st of the property tax year for which the exemption is
30 requested;

32 3. **Dependent not attend public school.** The dependent did
34 not attend a public elementary or secondary school during the 9
36 months previous to April 1st of the property tax year for which
38 the exemption is requested; and

40 4. **Eligible to attend public school.** The dependent would
42 be eligible to attend public school in the municipality where the
44 taxpayer's permanent residence is located and the municipality
46 does not pay tuition for students to attend schools in another
48 jurisdiction.

50 The amount of the exemption is the portion of the property tax
that is attributable to education funding or the amount of
tuition paid or contracted to be paid by the taxpayer, whichever
is lower.

Sec. 2. 36 MRSA §683, sub-§2. as enacted by PL 1997, c. 643,
Pt. HHH, §3 and affected by §10, is amended to read:

2. Exemption in addition to other exemptions. The
exemption provided in this subchapter is in addition to the
exemptions provided in sections 653 and, 654 and 654-A.

SUMMARY

This bill provides a property tax exemption for taxpayers
whose dependents attend a private elementary or secondary
school. The exemption is equal to the lower of the amount of

2 tuition paid and the portion of the property tax that is
attributable to education funding.