

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 997

S.P. 341

In Senate, February 25, 2003

An Act Allowing Municipalities To Create Property Tax Circuit Breaker Programs

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 LEMONT of York.

Cosponsored by Representatives: ANDREWS of York, BROWN of South Berwick, GLYNN of South Portland, JOY of Crystal, MOORE of Standish, PERRY of Bangor.

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

4 **Sec. 1. 36 MRSA c. 907-A is enacted to read:**

6 **CHAPTER 907-A**

8 **OPTIONAL MUNICIPAL PROPERTY TAX RELIEF PROGRAM**

10 **§6231. Municipalities authorized to grant**

12 The legislative body of a municipality may provide property
14 tax relief to residents of that municipality with respect to real
property owned or rented and occupied by those residents as their
principal residence.

16 **§6232. Eligibility**

18 A municipality establishing a program of property tax relief
20 under this chapter shall establish eligibility standards for
participation in the program, including, but not limited to, age
22 thresholds or income limitations.

24 **§6233. State program benefits not precluded**

26 Any property tax relief granted to a resident in accordance
with this chapter does not disqualify that resident with respect
28 to benefits for which the resident is eligible under the Maine
Residents Property Tax Program.

30 **SUMMARY**

32 **This bill authorizes municipalities to establish, at their**
34 **option, property tax relief programs, or so-called "circuit**
breaker" programs.