

# MAINE STATE LEGISLATURE

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# 121st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2003

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Legislative Document

No. 1178

S.P. 382

In Senate, March 5, 2003

### An Act To Create a Local Property Tax Rebate Program for the Elderly

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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 GAGNON of Kennebec.  
Cosponsored by Representative SUSLOVIC of Portland and  
Senators: President DAGGETT of Kennebec, EDMONDS of Cumberland, HATCH of  
Somerset, ROTUNDO of Androscoggin, STANLEY of Penobscot, Representatives:  
CANAVAN of Waterville, CLOUGH of Scarborough, LERMAN of Augusta.

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 **MUNICIPAL PROPERTY TAX REBATE PROGRAM**

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

12 The legislative body of a municipality may provide a  
14 property tax rebate 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  
20 rebates under this chapter shall establish eligibility standards  
for participation in the program, including, but not limited to,  
22 the following.

24 1. **Age limit.** The taxpayer seeking a rebate must be at  
least 62 years of age.

26 2. **Amount limit.** The amount of the rebate may not exceed  
28 50% of the taxes paid, and the amount of the rebate together with  
any other tax relief available under the Maine Residents Property  
30 Tax Program may not exceed 60% of the taxes paid.

32 **SUMMARY**

34 This bill authorizes municipalities to establish property  
36 tax rebate programs for elderly taxpayers on their principal  
place of residence.