

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

M
P. 018

L.D. 1394

DATE: 3-9-04

(Filing No. H-746)

REPORT C
TAXATION

2
4
6
8
10
12
14
16
18
20
22
24
26
28
30
32
34
36
38
40
42
44
46

Reproduced and distributed under the direction of the Clerk of the House.

STATE OF MAINE
HOUSE OF REPRESENTATIVES
121ST LEGISLATURE
SECOND SPECIAL SESSION

COMMITTEE AMENDMENT "B" to H.P. 1020, L.D. 1394, Bill, "An Act To Modernize the State's Tax System"

Amend the bill by striking out everything after the enacting clause and before the summary and inserting in its place the following:

PART A

Sec. A-1. 36 MRSA §683, sub-§1, as repealed and replaced by PL 2003, c. 20, Pt. BB, §1 and affected by §3, is repealed.

Sec. A-2. 36 MRSA §683, sub-§1-A, as enacted by PL 2003, c. 20, Pt. BB, §2 and affected by §3, is repealed.

Sec. A-3. 36 MRSA §683, sub-§1-B is enacted to read:

1-B. Exemption amount. The estate up to the just value of \$7,000 of the homestead of a permanent resident of this State who has owned a homestead in this State for the preceding 12 months is exempt from taxation except for assessments for special benefits. In determining the local assessed value of the exemption, the assessor shall multiply the amount of the exemption by the ratio of current just value upon which the assessment is based as furnished in the assessor's annual return pursuant to section 383. If the title to a homestead is held by the applicant jointly or in common with others, the exemption may not exceed \$7,000 of the just value of the homestead but may be apportioned among the owners who reside on the property to the

COMMITTEE AMENDMENT

ROS

2 extent of their respective interests. A municipality responsible
3 for administering the homestead exemption has no obligation to
4 create separate accounts for each partial interest in a homestead
5 owned jointly or in common.

6 **Sec. A-4. Application.** This Part applies to property tax
7 valuations based on the status of property on or after April 1,
8 2005.

10 **PART B**

12 **Sec. B-1. 36 MRSA c. 907,** as amended, is amended by repealing
13 the chapter headnote and enacting the following in its place:

14 **CHAPTER 907**

16 **HOMESTEAD TAX CAP PROGRAM**

18 **Sec. B-2. 36 MRSA §6201-A,** as enacted by PL 1989, c. 534, Pt.
20 A, §4, is amended to read:

22 **§6201-A. Short title**

24 This chapter shall--be is known and may be cited as the
25 "Maine-Residents-Property Homestead Tax Cap Program."

26 **Sec. B-3. 36 MRSA §6207, sub-§1,** as amended by PL 1997, c.
28 557, Pt. A, §3 and affected by Pt. G, §1 is further amended to
29 read:

30 **1. Benefit calculation.** For claimants representing a
32 nonelderly household, the benefit is calculated as follows:

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

38 A-2. For a single-member household with household income of
40 \$30,300 or less and for a household with 2 or more members
41 with household income of \$46,900 or less, the benefit is
42 equal to 100% of the portion of the benefit base that
43 exceeds 4% of household income; and

44 A-3. For all claimants other than those described in
46 paragraph A-2, the benefit is equal to 100% of the portion
of the benefit base that exceeds 5% of household income.

2 The maximum benefit that may be paid to a claimant under this
3 chapter is \$5,000.

4 **Sec. B-4. 36 MRSA §6207, sub-§2**, as amended by PL 1997, c.
5 557, Pt. A, §3 and affected by Pt. G, §1, is repealed.

6 **Sec. B-5. 36 MRSA §6209**, as amended by PL 1989, c. 508, §25,
7 is further amended to read:

8 **§6209. Annual adjustment**

9 **1. Household income adjustment; elderly households.**
10 Beginning March 1, 1989, and annually thereafter, the State Tax
11 Assessor shall determine the household income eligibility
12 adjustment factor. That factor shall must be multiplied by the
13 income limitations in section 6206, applicable for the year prior
14 to that for which relief is requested. The result shall must be
15 rounded to the nearest \$100 and shall ~~apply~~ applies to the year
16 for which relief is requested corresponding to the year on which
17 the annualized cost of living adjustments were based. Beginning
18 ~~March 1, 1991, the same procedure shall be employed to adjust the~~
19 ~~income limitation in section 6207, subsection 2.~~

20 **2. Household income adjustment; nonelderly households.**
21 Beginning March 1, 2005, and annually thereafter, the State Tax
22 Assessor shall determine the household income eligibility
23 adjustment factor. That factor must be multiplied by the income
24 factors in section 6207, subsection 1, paragraph A-2, applicable
25 for the year prior to that for which relief is requested. The
26 result must be rounded to the nearest \$100 and applies to the
27 year for which relief is requested corresponding to the year on
28 which the annualized cost-of-living adjustments were based.

29 **Sec. B-6. 36 MRSA §6210**, as amended by PL 1997, c. 557, Pt.
30 A, §4 and affected by Pt. G, §1, is further amended to read:

31 **§6210. Administration**

32 The State Tax Assessor shall make available suitable forms
33 with instructions for claimants. The claim shall must be in the
34 form the State Tax Assessor ~~may prescribe~~ prescribes and shall
35 must be signed by the claimant.

36 The State Tax Assessor shall include a checkoff to request
37 an application for the ~~Maine Residents Property Homestead Tax Cap~~ Program
38 on the individual income tax form. The assessor shall
39 also provide for the option of filing an application for the
40 ~~Maine Residents Property Homestead Tax Cap~~ Program using the
41 telefile system established by the assessor.

R. 018.

2 **Sec. B-7. 36 MRSA §6218**, as enacted by PL 1989, c. 534, Pt.
A, §10, is amended to read:

4
6 **§6218. Readability; application; instructions**

8 The application form and instructions used by applicants for
assistance under the ~~Maine-Residents-Property~~ Homestead Tax Cap
Program and its successor, if any, shall ~~shall~~ **must** have a readability
10 score, as determined by a recognized instrument for measuring
adult literacy levels, equivalent to no higher than a 6th grade
12 reading level.

14 **Sec. B-8. 36 MRSA §6219**, as amended by PL 1997, c. 526, §14,
is further amended to read:

16 **§6219. Outreach plan required**

18 The Bureau of Revenue Services shall develop and implement a
20 plan of outreach to ensure that all eligible households are made
aware of assistance available under the ~~Maine-Residents-Property~~
22 Homestead Tax Cap Program and its successor, if any.

24 **Sec. B-9. 36 MRSA §6220**, as amended by PL 1995, c. 418, Pt.
A, §39 and by PL 1997, c. 526, §14 and c. 668, §40, is further
26 amended to read:

28 **§6220. Coordination required**

30 The bureau shall seek the advice and cooperation of the
Bureau of Elder and Adult Services; the Bureau of Family
32 Independence; the Bureau of Child and Family Services; advocates
for elderly and low-income individuals; and other interested
34 agencies and organizations in developing the application form and
instruction booklet for the ~~Maine-Residents-Property~~ Homestead
36 Tax Cap Program and the outreach plan required by section 6219.

38 **Sec. B-10. Application.** This Part applies to applications for
benefits on or after August 1, 2004.

40 **Sec. B-11. Appropriations and allocations.** The following
42 appropriations and allocations are made.

44 **ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

46 **Maine Residents Property Tax Program 0648**

48 Initiative: Provides funds to expand the Maine Residents
Property Tax Program to create the Homestead Tax Cap Program.

50

A.013.

COMMITTEE AMENDMENT "B" to H.P. 1020, L.D. 1394

General Fund	2003-04	2004-05
2 All Other	\$0	\$65,600,000
4 General Fund Total	\$0	\$65,600,000

PART C

Sec. C-1. 36 MRSA §1752, sub-§1-H is enacted to read:

10 1-H. Construction services. "Construction services" means
 12 services provided in this State to the general public by a person
 14 engaged in the activity of building. The activity of building
 16 pertains to any building, highway, road, railroad, excavation,
 18 manufactured building or other structure and involves any act of
 20 construction, alteration, repair, substantial maintenance,
 22 addition, subtraction, improvement, movement or demolition with
 24 respect to such structures or the construction of scaffolding or
other structures or work related to the activity of building.
"Construction services" includes, but is not limited to, the
services typically provided by building contractors, road and
driveway contractors, concrete contractors, excavators,
carpenters, masons, electricians, plumbers, roofers, siding
applicators and house painters.

Sec. C-2. 36 MRSA §1752, sub-§11, ¶A, as enacted by PL 1989, c. 871, §5, is amended to read:

A. "Retail sale" includes:

30 (1) Conditional sales, installment lease sales and any
 32 other transfer of tangible personal property when the
 34 title is retained as security for the payment of the
 purchase price and is intended to be transferred later;
 and

36 ~~(2) Sale of products for internal human consumption to~~
 38 ~~a person for resale through coin-operated vending~~
 40 ~~machines when sold to a retailer whose gross receipts~~
 42 ~~from the retail sale of tangible personal property~~
 44 ~~derived through sales from vending machines are more~~
 than 50% of the retailer's gross receipts. The tax
 must be paid by the retailer to the State.

46 (3) The provision of a taxable service defined under
subsection 17-A to the extent the taxable service is
provided in this State and only if the relationship
between the provider and the recipient of the taxable
service is not an employment relationship with respect
to the provision of the service.

H. 013

2
4
6
8
10
12
14
16
18
20
22
24
26
28
30
32
34
36
38
40
42
44
46
48
50

Sec. C-3. 36 MRSA §1752, sub-§14, ¶B, as amended by PL 1989, c. 871, §6, is further amended to read:

B. "Sale price" does not include:

- (1) Discounts allowed and taken on sales;
- (2) Allowances in cash or by credit made upon the return of merchandise or with respect to fabrication services pursuant to warranty;
- (3) The price of property returned or fabrication services rejected by customers, when the full price is refunded either in cash or by credit;
- (4) The price received for labor or services used in installing or applying or repairing the property sold or fabricated, if separately charged or stated;
- (5) Any amount charged or collected, in lieu of a gratuity or tip, as a specifically stated service charge, when that amount is to be disbursed by a hotel, motel, restaurant or other eating establishment to its employees as wages;
- (6) The amount of any tax imposed by the United States on or with respect to retail sales, whether imposed upon the retailer or the consumer, except any manufacturers', importers', alcohol or tobacco excise tax;
- (7) The cost of transportation from the retailer's place of business or other point from which shipment is made directly to the purchaser, provided that those charges are separately stated and the transportation occurs by means of common carrier, contract carrier or the United States mail;
- (8) The fee imposed by Title 10, section 1169, subsection 11;
- (9) The fee imposed by section 4832, subsection 1; or
- (10) The lead-acid battery deposit imposed by Title 38, section 1604, subsection 2-B, 2, paragraph B; or
- (11) With respect to any fee for a taxable service, any portion of that fee representing direct reimbursement charged to the recipient of the taxable

service for commodities or services previously paid by the person providing the service, as long as any tax on those commodities or services, if any tax applies, has been previously paid.

Sec. C-4. 36 MRSA §1752, sub-§17-A, ¶J, as enacted by PL 1999, c. 790, Pt. A, §46, is amended to read:

J. Prepaid calling arrangements; and

Sec. C-5. 36 MRSA §1752, sub-§17-A, ¶K, as amended by PL 2003, c. 390, §8, is further amended to read:

K. Rental of furniture, audio media and audio equipment pursuant to a rental-purchase agreement as defined in Title 9-A, section 11-105-2;

Sec. C-6. 36 MRSA §1752, sub-§17-A, ¶¶L to O are enacted to read:

L. Amusement and recreational services. For the purposes of this paragraph, "amusement and recreational services" includes all services provided in this State to the general public or through private clubs that involve exchanging a right of access to any amusement or recreational, exhibitivive, cultural or athletic activity for any user fee, price of admission, gate fee or equivalent form of remuneration;

M. Personal services. For the purposes of this paragraph, "personal services" means services provided in this State to the general public by a person of specialized skill, talent or experience. Personal services characteristically include attendant care to the recipient of the service or care, maintenance or repair services to the recipient's real or personal property. "Personal services" includes, without limitation, such services as:

(1) Personal attendant services, including, but not limited to, barbering, beautician, manicure, tattooing, body piercing, massage, reflexology, tanning and exercise or fitness services;

(2) Laundering and dry cleaning services;

(3) Painting, papering and interior decoration services;

(4) Jewelry, camera, watch and gun cleaning and repair services;

R. 013.

- 2 (5) Pet grooming and kennel services;
- 4 (6) Musical instrument tuning and repair services;
- 6 (7) Swimming pool installation, repair, cleaning and
 maintenance services;
- 8
- 10 (8) Radio, television, sound system and household
 small appliance repair services;
- 12 (9) Furniture, rug and upholstery cleaning and repair
 services;
- 14
- 16 (10) Locksmith services;
- 18 (11) Personal property and self-storage services,
 including storage and mooring services for
 noncommercial watercraft;
- 20
- 22 (12) Services related to the washing, cleaning,
 polishing, lubrication, painting or detailing of motor
 vehicles;
- 24
- 26 (13) Disinfection and pest extermination or control
 services;
- 28 (14) Landscaping, lawn care, grounds maintenance and
 tree removal services;
- 30
- 32 (15) Photography and photographic studio services;
- 34 (16) Printing, imprinting, painting or lettering on
 tangible personal property for persons who furnish
 tangible personal property for that service;
- 36
- 38 (17) Fabrication, printing or production of tangible
 personal property by special order when tangible
 personal property is not intended for resale;
- 40
- 42 (18) Repair services for noncommercial watercraft;
- 44 (19) Dance instruction and dance studio services;
- 46 (20) Dating, escort and personal introduction services;
- 48 (21) Flower or balloon delivery services and services
 similarly provided as a demonstration of personal
 appreciation;
- 50

R.018.

2
4
6
8
10
12
14
16
18
20
22
24
26
28
30
32
34
36
38
40
42
44
46
48
50

(22) Home cleaning services;

(23) Taxidermy services;

(24) Flight instruction services;

(25) Antique or art auctioning or dealership services;

(26) Employment agency services; and

(27) Moving and storage services.

"Personal services" does not include construction services;

N. Membership services and fees. For the purposes of this paragraph, "membership services and fees" includes dues and other fees paid for membership in social, fraternal, professional or similar organizations, including, but not limited to, social clubs, health or personal enrichment clubs, fraternal organizations and occupational and professional associations; and

O. Transportation services. For the purposes of this paragraph, "transportation services" includes, but is not limited to, the provision of transportation for a fee by air, land or water, whether by services commonly available to the public, by private charter or by similar arrangement. "Transportation services" includes taxi services, limousine services and livery services. "Transportation services" does not include public transportation or transportation provided pursuant to a contract with a public agency and funded by public funds.

Sec. C-7. 36 MRSA §1752, sub-§18-D, ¶B, as amended by PL 2001, c. 584, §8 and affected by §10, is further amended to read:

B. "Telecommunications services" does not include:

(1) Except as otherwise provided by this subsection, service originating or terminating outside this State that is provided to an account that is not a residential account;

(2) Access services;

(3) Directory advertising services;

(4) The sale of unbundled network elements for use in the provision of telecommunications services;

R.013

COMMITTEE AMENDMENT "B" to H.P. 1020, L.D. 1394

- 2 (5) For leases entered into on or after October 1, 1996, the lease of telecommunications equipment;
- 4 (6) A prepaid calling arrangement; or
- 6 (7) Mobile telecommunications services provided by a home service provider to a customer whose place of
- 8 primary use is not within this State.

10 **Sec. C-8. 36 MRSA §1760, sub-§14** is repealed.

12 **Sec. C-9. 36 MRSA §1760, sub-§16**, as amended by PL 1999, c. 708, §25, is repealed and the following enacted in its place:

14 **16. Hospitals, research centers, churches and schools.**
16 **Sales, except sales, storage or use in activities that are mainly commercial enterprises, to:**

- 18 **A. Incorporated hospitals;**
- 20 **B. Incorporated nonprofit nursing homes licensed by the Department of Human Services;**
- 22 **C. Incorporated nonprofit residential care facilities licensed by the Department of Human Services;**
- 24 **D. Incorporated nonprofit home health agencies certified under the United States Social Security Act of 1965, Title XVIII, as amended;**
- 26 **E. Incorporated nonprofit rural community health centers;**
- 28 **F. Incorporated nonprofit dental health centers;**
- 30 **G. Incorporated nonprofit institutions organized for the sole purpose of conducting medical research;**
- 32 **H. Incorporated nonprofit institutions organized for the purpose of establishing and maintaining laboratories for scientific study and investigation in the field of biology or ecology;**
- 34 **I. Incorporated nonprofit institutions organized for the purpose of operating educational television or radio stations;**
- 36 **J. Public schools. For the purposes of this paragraph, "public schools" means public primary, secondary or postsecondary educational institutions that have regular faculties, curricula and organized bodies of students in**

COMMITTEE AMENDMENT

R. of S.

2 attendance throughout the usual school year and that keep
3 and furnish to students and others records required and
4 accepted for entrance to schools of secondary, collegiate or
5 graduate rank; and

6 K. Incorporated nonprofit organizations or their affiliates
7 whose purpose is to provide literacy assistance or free
8 clinical assistance to children with dyslexia.

10 **Sec. C-10. 36 MRSA §1760, sub-§17** is repealed.

12 **Sec. C-11. 36 MRSA §1760, sub-§19** is amended to read:

14 **19. Schools.** Rental charged for living quarters, sleeping
15 or housekeeping accommodations to any student necessitated by
16 attendance at a public school as defined in subsection 16.

18 **Sec. C-12. 36 MRSA §1760, sub-§24** is repealed.

20 **Sec. C-13. 36 MRSA §1760, sub-§34**, as repealed and replaced by
21 PL 1981, c. 163, §4, is repealed.

22 **Sec. C-14. 36 MRSA §1760, sub-§43**, as amended by PL 1983, c.
23 828, §6, is repealed.

26 **Sec. C-15. 36 MRSA §1760, sub-§49**, as repealed and replaced by
27 PL 1999, c. 499, §1, is repealed.

28 **Sec. C-16. 36 MRSA §1760, sub-§58**, as enacted by PL 1987, c.
29 343, §5, is amended to read:

32 **58. Portable classrooms.** Sales of tangible personal
33 property to be physically incorporated in and become a part of
34 portable classrooms for lease to public schools entitled to
35 exemption under subsection 16. If the portable classrooms are
36 used for an otherwise taxable use within 2 years from the date of
37 the first use, the lessor ~~shall-become~~ becomes liable for the use
38 tax based on the original sale price.

40 **Sec. C-17. 36 MRSA §1760, sub-§64**, as amended by PL 1995, c.
41 462, Pt. B, §9, is repealed.

42 **Sec. C-18. 36 MRSA §1760, sub-§65**, as amended by PL 1993, c.
43 670, §6, is repealed.

46 **Sec. C-19. 36 MRSA §1760, sub-§71**, as enacted by PL 1989, c.
47 533, §8, is repealed.

48 **Sec. C-20. 36 MRSA §1760, sub-§75**, as enacted by PL 1989, c.
49 871, §15, is repealed.

R.O.S.

COMMITTEE AMENDMENT "B" to H.P. 1020, L.D. 1394

2 **Sec. C-21. 36 MRSA §1760, sub-§76,** as enacted by PL 1991, c.
317, is repealed.

4 **Sec. C-22. Appropriations and allocations.** The following
6 appropriations and allocations are made.

8 **ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

10 **Maine Residents Property Tax Program 0648**

12 Initiative: Provides funds to expand the Maine Residents
14 Property Tax Program to create the Homestead Tax Cap Program.

16	General Fund	2003-04	2004-05
	All Other	\$0	\$65,600,000
18	General Fund Total	<u>\$0</u>	<u>\$65,600,000</u>

20 **Maine Revenue Services 0002**

22 Initiative: Provides funds for the administrative costs
24 associated with the changes to the homestead exemption, the
circuit breaker program and changes to the sales and use tax,
including funds for one Tax Examiner position.

26	General Fund	2003-04	2004-05
28	Positions - Legislative Count	(0.000)	(1.000)
	Personal Services	\$0	\$53,037
30	All Other	\$0	\$247,401
32	General Fund Total	<u>\$0</u>	<u>\$300,438</u>

34 **Homestead Property Tax Exemption - Mandate Reimbursement 0887**

36 Initiative: Provides funds to reimburse municipalities for 90%
38 of the estimated local costs incurred to revise the Homestead
Property Tax Exemption.

40	General Fund	2003-04	2004-05
	All Other	\$0	\$110,000
42	General Fund Total	<u>\$0</u>	<u>\$110,000</u>

44 **ADMINISTRATIVE AND FINANCIAL SERVICES,**
46 **DEPARTMENT OF**
48 **DEPARTMENT TOTALS**

		2003-04	2004-05
50	GENERAL FUND	<u>\$0</u>	<u>\$66,010,438</u>

H. 013.

DEPARTMENT TOTAL - ALL FUNDS \$0 \$66,010,438

2

Sec. C-23. Effective date. This Part takes effect August 1, 2004.'

4

6

SUMMARY

8

This amendment is a minority report of the committee. The amendment replaces the bill and proposes the following changes.

10

Part A restores the homestead property tax exemption to the original exempt amount of \$7,000 regardless of the value of the homestead.

12

14

Part B changes the name of the Maine Residents Property Tax Program to the Homestead Tax Cap Program. It expands the program to include all homeowners, regardless of income, and provides reimbursement for the amount of property taxes, or rent constituting property taxes, that exceeds 5% of household income, or 4% of household income for those persons who qualified under the former program. The maximum benefit is increased from \$1,000 to \$5,000.

16

18

20

22

24

Part C repeals the sales tax exemptions for publications sold on short-term intervals; sales to private schools and colleges, churches, certain research institutions, camp rentals, funeral services, day-care centers and nursery schools, community action agencies, child abuse councils, child advocacy organizations, monasteries and convents, state-chartered credit unions; sales by schools and school-sponsored organizations; and sales of certain aircraft parts. Part C also changes the sales tax treatment of certain products for internal human consumption sold through vending machines and extends the sales tax to personal services, amusements and recreational services, consumer purchases of memberships in social and miscellaneous services, consumer purchases of certain transportation services and residential interstate telecommunications services.

26

28

30

32

34

36

38

40

42

FISCAL NOTE REQUIRED (See attached)



**121st Maine Legislature
Office of Fiscal and Program Review**

LD 1394

An Act to Modernize the State's Tax System

LR 1697(03)

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	2003-04	2004-05	Projections 2005-06	Projections 2006-07
Net Cost (Savings)				
General Fund	\$0	(\$17,724,329)	(\$14,320,950)	\$869,205
Appropriations/Allocations				
General Fund	\$0	\$66,010,438	\$80,196,863	\$97,805,343
Revenue				
General Fund	\$0	\$83,734,767	\$94,517,813	\$96,936,138
Other Special Revenue Funds	\$0	\$4,499,972	\$5,184,521	\$5,317,172
State Mandate				
New or Expanded Activity			Unit Affected	Costs
Administrative responsibilities for municipalities to revise the Homestead Property Tax Exemption			Municipality	\$110,000

Fiscal Detail and Notes

Repealing several sales tax exemptions beginning August 1, 2004 will generate approximately \$88,235,000 in fiscal year 2004-05. The General Fund cost of expanding the Maine Residents Property Tax Program to create the Homestead Tax Cap Program is estimated to be \$65,600,000 in fiscal year 2004-05. Additional General Fund appropriations will also be required beginning in fiscal year 2005-06 to eliminate the tiered portion of the Homestead Property Tax Exemption. This bill provides \$110,000 in fiscal year 2004-05 to reimburse local municipalities for 90% of the estimated local cost of changes to the homestead exemption program. Maine Revenue Services will also require \$300,438 in fiscal year 2004-05 for the administrative costs associated with these changes.

General Fund Detail	2003-04	2004-05	2005-06	2006-07
Repeal several sales tax exemptions		\$83,734,767	\$94,517,813	\$96,936,138
Expand Maine Resident Property Tax Program		\$65,600,000	\$74,800,000	\$92,400,000
Restore \$7,000 Homestead Exemption		\$0	\$5,259,475	\$5,264,520
Mandate Reimbursement - Homestead Exemption		\$110,000	\$0	\$0
Administrative Costs		\$300,438	\$137,388	\$140,823