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)

		L.D. 135
2	DATE: 5.31.05	(Filing No. S-302
4		
6	TAX	ATION
8	Reported by: MAJ	ORITY
10	Reproduced and distributed unde of the Senate.	r the direction of the Secretary
12	STATE (OF MAINE
14	122ND LE	IATE GISLATURE
16	FIRST SPEC	IAL SESSION
18	COMMITTEE AMENDMENT "A" to	S.P. 41, L.D. 135, Bill, "An Act
20	To Create a Senior Tax Rebate Pr	
22		out everything after the enacting and inserting in its place the
24	following:	
26		2, $\P B B$, as amended by PL 2003, c. amended by c. 689, Pt. B, $\S 6$, is
28	further amended to read:	
30		authorized representative of the Human Services, Office of Head
32	Start and Child Care of	taxpayer information directly on of investments eligible for or
34		ayer for the quality child care
36	-	,¶CC, as enacted by PL 2003, c.
38	668, §10 and affected by §12, is	amended to read:
40		authorized representative of the l and Financial Regulation of
42	information necessary for chapter 222+; and	the administration of Title 10,
44	Sec. 3. 36 MRSA §191, sub-§2,	DD is enacted to read:

Page 1-LR0323(2)

46

	DD: THE disclosure to an adenorized representative or a
2	municipality that has adopted a municipal property tax
	assistance program under chapter 907-A of information
4	related to a claimant's receipt of benefits under chapter
	907. This paragraph does not authorize the disclosure of a
6	claimant's income. A municipality receiving information
	under this paragraph shall keep the information confidential.
8 10	Sec. 4. 36 MRSA c. 907-A is enacted to read:
	CHAPTER 907-A
12	
	MUNICIPAL PROPERTY TAX ASSISTANCE
14	Person in et til
16	§6231. Definitions
10	For the nurnoses of this chapter unless the content
18	For the purposes of this chapter, unless the context otherwise indicates, the terms used in this chapter have the same
10	meaning as in chapter 907.
20	**************************************
	§6232. Municipal authority
22	
	The legislative body of a municipality may by ordinance
24	adopt a program to provide benefits to persons with homesteads in
	the municipality.
26	
_	1. Conditions of program. A program adopted under this
28	section must:
30	A. Provide that benefits are available only to claimants
30	who are at least 62 years of age;
32	who are at reast or years or age,
02	B. Require that the claimant has a homestead in the
34	municipality;
36	C. Provide benefits for both owners and renters of
	homesteads; and
38	
	D. Calculate benefits in a way that provides greater
40	benefits proportionally to claimants with lower incomes in
4.2	relation to their property taxes accrued or rent
42	constituting property taxes accrued.
44	2. Relationship to state program. Benefits received under
**	a program adopted by a municipality under this section are in
46	addition to benefits provided under chapter 907. A municipality
	may, but is not required to, provide that:
48	
	A. Benefits under the program are equal to a percentage of
50	the benefits received by the claimant under chapter 907;

Page 2-LR0323(2)

2	B. The amount of benefits received under the program may
	not exceed 50% of property taxes or rent constituting
4	property taxes paid on a homestead; or
6	C. The amount of benefits received under the program
•	together with benefits received under chapter 907 may not
8	exceed 60% of property taxes or rent constituting property
10	taxes paid on a homestead.
10	3. Repeal of program. A municipality that has adopted a
12	program under this section may repeal it through the same
10	procedure by which the program was adopted.'
14	
16	SUMMARY
18	This amendment permits a municipality to adopt a property
	tax assistance program for persons with homesteads in the
20	municipality who are at least 62 years of age. The program may
	provide benefits that are a percentage of the Maine Residents
22	Property Tax Program or that do not exceed 50% of property taxes
2.4	or rent constituting property taxes or that, together with
24	benefits received under the Maine Residents Property Tax Program, do not exceed 60% of property taxes or rent constituting property
26	taxes. The Department of Administrative and Financial Services,
20	Maine Revenue Services is authorized to disclose information
28	about claimants, other than the claimant's income, to
	municipalities that have adopted a program.
30	manager and the same same and program.
32	FISCAL NOTE REQUIRED
	(See attached)

Page 3-LR0323(2)



122nd MAINE LEGISLATURE

LD 135

LR 0323(02)

An Act To Create a Senior Tax Rebate Program for Established Residents

Fiscal Note for Bill as Amended by Committee Amendment Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Minor cost increase - General Fund