

# MAINE STATE LEGISLATURE

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# 122nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2005

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Legislative Document

No. 731

H.P. 526

House of Representatives, February 10, 2005

### An Act To Simplify the Maine Residents Property Tax Program

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative BOWEN of Rockport.  
Cosponsored by Senator ROSEN of Hancock and  
Representatives: BISHOP of Boothbay, MAZUREK of Rockland, MERRILL of Appleton,  
PERCY of Phippsburg, PINGREE of North Haven, RECTOR of Thomaston, Senator:  
SAVAGE of Knox.

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

4 **Sec. 1. 36 MRSA §5219-Y** is enacted to read:

6 **§5219-Y. Maine Residents Property Tax Program**

8 A taxpayer is allowed a credit against the tax imposed by  
10 this Part in the amount of the benefit paid to the taxpayer  
12 during the taxable year pursuant to chapter 907.

14 **Sec. 2. 36 MRSA §6221** is enacted to read:

16 **§6221. Income tax credit option**

18 A person eligible for benefits under this chapter may elect  
20 to receive those benefits as a credit against income tax as  
22 provided in section 5219-Y if the credit is claimed on the  
24 claimant's annual income tax return.

26 **Sec. 3. Application date.** Those sections of this Act that  
28 enact the Maine Revised Statutes, Title 36, sections 5219-Y and  
6221 apply to tax years beginning on or after January 1, 2006.

30 **SUMMARY**

32 This bill permits claimants to claim benefits under the  
34 Maine Residents Property Tax Program as a refundable income tax  
36 credit.