

# MAINE STATE LEGISLATURE

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# 122nd MAINE LEGISLATURE

## SECOND REGULAR SESSION-2006

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Legislative Document

No. 1797

S.P. 714

In Senate, December 30, 2005

### **An Act To Clarify the Qualifications for the Maine Residents Property Tax Program**

(EMERGENCY)

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Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Received by the Secretary of the Senate on December 28, 2005. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 218.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator SULLIVAN of York.  
Cosponsored by Representative HUTTON of Bowdoinham and  
Senators: COURTNEY of York, PERRY of Penobscot, Representative: WOODBURY of  
Yarmouth.

2           **Emergency preamble.** Whereas, acts of the Legislature do not  
become effective until 90 days after adjournment unless enacted  
as emergencies; and

4  
6           **Whereas,** residents who rented out their homes for less than  
one month during this calendar year do not qualify for the Maine  
Residents Property Tax Program; and

8  
10           **Whereas,** this legislation needs to take effect immediately  
so that residents who rented out their homes for less than one  
month may qualify for the Maine Residents Property Tax Program  
12 this year; and

14           **Whereas,** in the judgment of the Legislature, these facts  
create an emergency within the meaning of the Constitution of  
16 Maine and require the following legislation as immediately  
necessary for the preservation of the public peace, health and  
18 safety; now, therefore,

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

22           **Sec. 1. 36 MRSA §6201, sub-§2,** as amended by PL 2001, c. 396,  
§40, is further amended to read:

24  
26           **2. Claimant.** "Claimant" means an individual who has filed  
a claim under this chapter and was domiciled in this State and  
occupied a homestead in this State during the entire calendar  
28 year preceding the year in which a claim for relief under this  
chapter is filed. "Claimant" also includes an individual who has  
30 filed a claim under this chapter and who was domiciled in this  
State and owned or otherwise maintained a homestead in this State  
32 during the entire calendar year preceding the year in which the  
claim for relief under this chapter is filed and occupied that  
34 homestead for at least 6 months during that year. "Claimant"  
36 also includes an individual who has filed a claim under this  
chapter and who was domiciled in this State and occasionally  
rented out that homestead in this State during the calendar year  
preceding the year in which a claim for relief under this chapter  
is filed. Regardless of how many names of individuals appear on  
40 the property deed, the person who meets the qualifications  
described in this subsection and proves sole responsibility for  
42 the payment of the property taxes on the subject property is the  
claimant with respect to that property. If 2 or more individuals  
44 meet the qualifications in this subsection and share the payment  
of the rent or the responsibility for the payment of the property  
46 taxes, each individual may apply on the basis of the rent paid or  
the property taxes levied on the homestead that reflect the  
48 ownership percentage of the claimant and the claimant's household.

2 If 2 or more individuals claim the same property, the matter must  
3 be referred to the State Tax Assessor, whose decision is final.  
4 Ownership of a homestead under this chapter may be by fee, by  
5 life tenancy, by bond for deed, as mortgagee or any other  
6 possessory interest in which the owner is personally responsible  
7 for the tax for which a refund is claimed.

8 For purposes of this subsection, "occasionally rent out" means to  
9 rent out a homestead for a period of less than one month during a  
10 calendar year.

12 **Emergency clause.** In view of the emergency cited in the  
13 preamble, this Act takes effect when approved.

14

16

### SUMMARY

18 Current law prohibits residents who rent out their homes for  
19 any period of time from qualifying for the Maine Residents  
20 Property Tax Program. This bill would allow a resident that  
21 rents out that resident's home for less than one month a year to  
22 qualify for the Maine Residents Property Tax Program.