

# 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  
A. B. B.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

Date: 6/11/07

L.D. 313  
(Filing No. H-522)

**TAXATION**

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

**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
123RD LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 257, L.D. 313, Bill, "An Act To Extend the Property Tax Exemption for Veterans to Persons Living in Cooperative Housing"

Amend the bill by inserting after the title and before the enacting clause the following:

**'Mandate preamble.** This measure requires one or more local units of government to expand or modify activities so as to necessitate additional expenditures from local revenues but does not provide funding for at least 90% of those expenditures. Pursuant to the Constitution of Maine, Article IX, Section 21, 2/3 of all of the members elected to each House have determined it necessary to enact this measure.'

Amend the bill by inserting after section 1 the following:

**'Sec. 2. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF  
Veterans Tax Reimbursement 0407**

Initiative: Provides funds to reimburse municipalities for 50% of the estimated revenue loss associated with the veterans property tax exemption for persons living in cooperative housing.

<b>GENERAL FUND</b>	<b>2007-08</b>	<b>2008-09</b>
All Other	\$0	\$17,809
<b>GENERAL FUND TOTAL</b>	<hr/>	<hr/>
	\$0	\$17,809

**COMMITTEE AMENDMENT**

1

**SUMMARY**

2       This amendment adds a mandate preamble and an appropriations and allocations  
3 section to the bill.

4

**FISCAL NOTE REQUIRED**

5

(See attached)



# 123rd MAINE LEGISLATURE

LD 313

LR 730(02)

## An Act To Extend the Property Tax Exemption for Veterans to Persons Living in Cooperative Housing

Fiscal Note for Bill as Amended by Committee Amendment "A"  
 Committee: Taxation  
 Fiscal Note Required: Yes

### Fiscal Note

#### State Mandate - Exempted

	2007-08	2008-09	Projections 2009-10	Projections 2010-11
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$17,809	\$18,432	\$19,077
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$17,809	\$18,432	\$19,077

#### State Mandates

##### Required Activity

Processing veteran's property tax exemption applications from cooperative housing corporations. Pursuant to the mandate preamble, the 2/3s vote of each house of the legislature exempts the state from its obligation to pay 90% of the cost of this state mandate to the local units if government.

##### Unit Affected

Municipality

##### Costs

insignificant

#### Fiscal Detail and Notes

The cost of reimbursing municipalities for 50% of the local revenue loss is estimated to be \$17,809 in fiscal year 2008-09. In addition, Maine Revenue Services would have been required to reimburse municipalities for 90% of the administrative costs associated with processing applications from cooperative housing corporations. That requirement is negated by inclusion of the mandate preamble in the bill.