

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 1095

H.P. 813

House of Representatives, March 6, 2007

### An Act To Enhance 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 FARRINGTON of Gorham.  
Cosponsored by Senator STRIMLING of Cumberland and  
Representatives: BARSTOW of Gorham, MUSE of Fryeburg, PILON of Saco, PIOTTI of  
Unity.

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

2 **Sec. 1. 36 MRSA §6203-A**, as enacted by PL 2003, c. 673, Pt. BB, §2, is  
3 amended to read:

4 **§6203-A. Procedure for reimbursement**

5 At least monthly on or before the last day of the month, the State Tax Assessor shall  
6 determine the benefit for each claimant under this chapter and certify the amount to the  
7 State Controller to be transferred to the so-called circuit breaker reserve established,  
8 maintained and administered by the State Controller from General Fund undedicated  
9 revenue within the individual income tax category. At least monthly, ~~the assessor shall~~  
10 ~~pay the certified amounts to each approved applicant qualifying for the benefit under this~~  
11 ~~chapter. Interest may not be allowed on any payment made to a claimant pursuant to this~~  
12 ~~chapter payments of claims must be made as provided in section 6203-B.~~

13 **Sec. 2. 36 MRSA §6203-B** is enacted to read:

14 **§6203-B. Payment of claim**

15 **1. Payment options.** Claimants under this chapter may select any one of the  
16 following payment options for each claim.

17 A. The claimant may choose to have payment made directly to the claimant.

18 B. Beginning with claims filed in 2008, the claimant may choose to have the  
19 payment applied against the claimant's individual income tax for the income tax year  
20 in which the claim is payable.

21 C. The claimant may choose to have payment made directly to the municipality  
22 where the claimant's homestead is located to offset an equal amount of property taxes  
23 owed to the municipality by the claimant.

24 **2. Payment procedure.** Upon approval of claims by the assessor, the assessor shall  
25 prepare and certify a list of individuals entitled to a claim under this chapter who have  
26 chosen a payment option authorized under subsection 1, paragraph A or C, together with  
27 the respective amount attributable to each individual and indicating the payment option  
28 chosen by the claimant, and shall forward the list to the State Controller on or before  
29 September 30th, except that for calendar year 2007 the certification must be made on or  
30 before October 10. The Treasurer of State, upon direction of the State Controller, shall  
31 pay and distribute the claims certified by the assessor to the appropriate payee on or  
32 before October 20th annually. A claim of less than \$10 may not be granted. Claims not  
33 certified by the assessor by September 30th may be certified as soon as practicable  
34 thereafter, but such claims need not be paid by the State Controller by October 20th.

35 **3. Review by assessor; setoff required.** The assessor shall review every application  
36 filed pursuant to this chapter and may reject a claim if the assessor determines that no  
37 payment is due. If the assessor determines that a claim has been incorrectly determined,  
38 the assessor shall adjust the claim. The assessor shall notify the claimant in writing of  
39 any rejection or adjustment and the reasons for the rejection or adjustment. The rejection

1 or adjustment is final unless appealed by the claimant pursuant to section 6213. The  
2 assessor shall set off against the claim payment any other tax liability owed by the  
3 claimant pursuant to this Title.

4 **4. Payments made in error.** If the assessor determines that a claim has been  
5 incorrectly calculated or paid in error, the amount paid may be recovered by assessment  
6 pursuant to section 141, and the assessment bears interest from the date of payment of the  
7 claim, until refunded or paid, at the rate provided by section 186.

8 **Sec. 3. 36 MRSA §6204**, as amended by PL 2005, c. 2, Pt. E, §3 and as affected  
9 by §§7 and 8, is further amended to read:

10 **§6204. Filing date**

11 A claim may not be paid unless the claim is filed with the Bureau of Revenue  
12 Services on or after August 1st and on or before the following May 31st. For years for  
13 which relief is requested that begin after 2006, the period for filing a claim with the  
14 Bureau of Revenue Services begins on January 1st following the year for which relief is  
15 requested and ends on the following June 30th.

16 **Sec. 4. 36 MRSA §6210**, amended by PL 2005, c. 218, §59, is further amended to  
17 read:

18 **§6210. Administration**

19 The State Tax Assessor shall make available suitable forms with instructions for  
20 claimants. The claim must be in the form prescribed by the assessor and must be signed  
21 by the claimant.

22 ~~The assessor shall include a checkoff to request an application for~~ A claimant may  
23 apply for a benefit under the Maine Residents Property Tax Program on the that  
24 claimant's individual income tax form. The assessor shall also provide a paperless option  
25 for filing an application for the Maine Residents Property Tax Program.

26 **Sec. 5. Modification of income tax form.** The State Tax Assessor shall modify  
27 the individual income tax form to include the ability of an individual to use the form to  
28 submit a claim under the Maine Residents Property Tax Program and to indicate the  
29 method of payment of the claim as described in the Maine Revised Statutes, Title 36,  
30 section 6203-B.

31 **Sec. 6. Application.** This Act applies to applications for the Maine Residents  
32 Property Tax Program filed on or after January 1, 2008, exclusive of applications filed on  
33 extension from the prior filing period.

34 **SUMMARY**

35 This bill amends the Maine Residents Property Tax Program, also known as the  
36 "Circuitbreaker Program," by allowing an individual to apply for a benefit using the  
37 individual income tax form. Due to the difference in the time period covered by the

1    Circuitbreaker Program and individual income taxes, the filing period for benefits under  
2    the Circuitbreaker Program is **changed** from August 1st to the following May 1st to  
3    January 1st to the following June 1st, beginning with benefit years beginning after 2006.