

MAINE STATE LEGISLATURE

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RDS

L.D. 1096

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2 Date: 5/30/7

(Filing No. H- 373)

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TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 814, L.D. 1096, Bill, "An Act To Make Circuitbreaker Program Benefits Proportional If a Resident Moves"

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

Sec. 1. 36 MRSA §6201, sub-§10, as amended by PL 1997, c. 504, §20, is further amended to read:

10. Property taxes accrued. "Property taxes accrued" means property taxes exclusive of special assessment, delinquent interest and charges for service levied on a claimant's homestead in this State as of April 1, 1972, or any tax year thereafter. If a homestead is owned by 2 or more persons or entities as joint tenants or tenants in common, and one or more persons or entities are not members of the claimant's household, "property taxes accrued" is that part of property taxes levied on the homestead that reflects the ownership percentage of the claimant and the claimant's household. If a claimant and spouse own their homestead for part of the year for which relief is requested and rent it or a different homestead for part of the same tax year, "property taxes accrued" means taxes levied on the homestead on April 1st, multiplied by the percentage of 12 months that the property was owned and occupied by the household as its homestead during the year for which relief is requested. When a household owns and occupies 2 or more different homesteads in this State in the same tax calendar year, property taxes accrued relate only to the total of the property taxes owed for the time that each property was occupied by the household as a homestead on April 1st. To calculate the amount attributable to each property, the April 1st assessment on each homestead is multiplied by the percentage of 12 months that each property was owned and occupied by the claimant as the claimant's homestead during the year for which relief is requested. If a homestead is an integral part of a larger unit such as a farm, or a multipurpose or multidwelling building, property taxes accrued are that percentage of the total property taxes accrued that the value of the homestead is of the total value, except that property taxes accrued do not include any portion of taxes claimed as a business expense for federal income tax

RAIS

COMMITTEE AMENDMENT "A" to H.P. 814, L.D. 1096

1 purposes. For purposes of this chapter, "unit" refers to the parcel of property separately
2 assessed of which the homestead is a part.'

3 **SUMMARY**

4 This amendment deletes the provision of the bill that permitted an individual to
5 qualify for circuitbreaker benefits if the resident occupied the homestead for at least 6
6 months. It also specifies the manner in which the circuitbreaker benefit is calculated for
7 residents who move from one homestead to another during the year in which relief is
8 requested.

9 **FISCAL NOTE REQUIRED**
10 (See attached)



123rd MAINE LEGISLATURE

LD 1096

LR 1252(02)

An Act To Make Circuitbreaker Program Benefits Proportional If a Resident Moves

Fiscal Note for Bill as Amended by Committee Amendment "A"

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Minor cost increase - General Fund

Fiscal Detail and Notes

Providing a proportionate circuitbreaker benefit when a resident moves from one homestead to another is expected to have no net impact on the General Fund cost of the program. The additional costs associated with this change can be absorbed by Maine Revenue Services utilizing existing budgeted resources.