

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

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Legislative Document

No. 1243

S.P. 429

March 8, 2007

An Act To Allow Local Administration of the Maine Residents Property Tax Program

Reference to the Committee on Taxation suggested and ordered printed.

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

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator ROTUNDO of Androscoggin. (BY REQUEST)

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 or authorized municipality to be transferred to the so-called circuit
8 breaker reserve established, maintained and administered by the State Controller from
9 General Fund undedicated revenue within the individual income tax category or a fund
10 established and maintained by a municipality authorized to locally administer the
11 Circuitbreaker Program pursuant to section 6221. At least monthly, the assessor or
12 authorized municipality shall pay the certified amounts to each approved applicant
13 qualifying for the benefit under this chapter. An authorized municipality is authorized to
14 provide benefits to an approved applicant through an offset to any property tax due and
15 owing by the applicant, and the amount of those offsets must be distributed to the
16 municipality for its use. Interest may not be allowed on any payment made to a claimant
17 pursuant to this chapter. At least monthly, the assessor shall determine the amounts paid
18 to approved claimants by municipalities administering the program and shall transfer
19 those funds to the municipality.

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

22 **§6204. Filing date**

23 A claim may not be paid unless the claim is filed with the Bureau of Revenue
24 Services, or with the municipal assessors of a municipality authorized to locally
25 administer the program pursuant to section 6221, on or after August 1st and on or before
26 the following May 31st.

27 **Sec. 3. 36 MRSA §6221** is enacted to read:

28 **§6221. Local administration authorized**

29 Upon application by the municipal officers of a municipality, the bureau shall allow
30 local administration of the property tax benefit provided under this chapter. A
31 municipality may provide the benefits under this chapter directly to approved claimants
32 eligible for the property tax benefit through an offset to the claimant's property tax bill. A
33 municipality participating in the local administration program must be reimbursed the
34 amount of all benefits provided pursuant to this chapter in a lump sum payment from the
35 bureau.

1 **SUMMARY**

2 This bill allows a municipality to apply to the Department of Administrative and
3 Financial Services, Bureau of Revenue Services for authority to locally administer the
4 Maine Residents Property Tax Program, also known as the Circuitbreaker Program.
5 Following application, the municipality would be allowed to directly reimburse a
6 claimant through an offset against the claimant's tax bill.