

MAINE STATE LEGISLATURE

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Date: 4/2/08

L.D. 2202
(Filing No. H-903)

TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 1571, L.D. 2202, Bill, "An Act To Allow the Town of Kittery To Implement a Program To Abate Taxes for Senior Citizens in Exchange for Public Service"

Amend the bill by striking out the title and substituting the following:

'An Act To Allow a Municipality To Adopt a Program To Provide Property Tax Benefits to Senior Citizens'

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

Sec. 1. 36 MRSA §6232, sub-§1, as enacted by PL 2005, c. 395, §4, is amended to read:

1. Conditions of program. A Except as provided in subsection 1-A, a program adopted under this section must:

- A. Require that the claimant has a homestead in the municipality;
- B. Provide benefits for both owners and renters of homesteads; and
- C. Calculate benefits in a way that provides greater benefits proportionally to claimants with lower incomes in relation to their property taxes accrued or rent constituting property taxes accrued.

Sec. 2. 36 MRSA §6232, sub-§1-A is enacted to read:

1-A. Volunteer program. A municipality may by ordinance adopt a program that permits claimants who are at least 60 years of age to earn benefits up to a maximum of \$750 by volunteering to provide services to the municipality. A program adopted under this subsection does not need to meet the requirements of subsection 1, paragraph B or C. Benefits provided under this subsection must be related to the amount of volunteer service provided. Benefits received under this subsection may not be considered income

COMMITTEE AMENDMENT

COMMITTEE AMENDMENT "A" to H.P. 1571, L.D. 2202

1 for purposes of Part 8. A municipality may by ordinance establish procedures and
2 additional standards of eligibility for a program adopted under this subsection.'

3 **SUMMARY**

4 This amendment provides authority to municipalities to adopt property tax benefit
5 programs for persons who are at least 60 years of age who provide volunteer services for
6 the municipality.