

MAINE STATE LEGISLATURE

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Date: 3/5/09

L.D. 51

(Filing No. H- 6)

Majority
TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
124TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 44, L.D. 51, Bill, "An Act To Allow Military Personnel Living in Maine To Benefit under the Maine Resident Homestead Property Tax Exemption"

Amend the bill in section 1 in subsection 4 in the last line (page 1, line 19 in L.D.) by inserting after the following: "resident." the following: 'A member of the Armed Forces of the United States stationed in the State who applies for an exemption shall present certification from the commander of the member's post, station or base or from the commander's designated agent that the member is permanently stationed at that post, station or base. For purposes of this subsection, "a person on active duty serving in the Armed Forces of the United States" does not include a member of the National Guard or the Reserves of the United States Armed Forces.'

Amend the bill by inserting after section 3 the following:

'Sec. 4. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Homestead Property Tax Exemption Reimbursement 0886

Initiative: Provides reimbursement to municipalities for 50% of the property tax revenue loss associated with allowing nonresident members of the United States Armed Forces permanently stationed in the State to be eligible for the Maine Resident Homestead Property Tax Exemption.

GENERAL FUND	2009-10	2010-11
All Other	\$7,500	\$5,000
GENERAL FUND TOTAL	<u>\$7,500</u>	<u>\$5,000</u>

COMMITTEE AMENDMENT



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SUMMARY

This amendment requires a member of the Armed Forces who is permanently stationed in Maine to provide certification from the commander of the member's post, station or base that the member is permanently stationed at that location and provides that members of the National Guard or the Reserves of the United States Armed Forces are not eligible under this provision.

FISCAL NOTE REQUIRED

(See attached)



124th MAINE LEGISLATURE

LD 51

LR 386(02)

An Act To Allow Military Personnel Living in Maine To Benefit under the Maine Resident Homestead Property Tax Exemption

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

Fiscal Note

State Mandate - Unfunded

	2009-10	2010-11	Projections 2011-12	Projections 2012-13
Net Cost (Savings)				
General Fund	\$7,500	\$5,000	\$5,000	\$5,000
Appropriations/Allocations				
General Fund	\$7,500	\$5,000	\$5,000	\$5,000

State Mandates

Required Activity

Requiring municipalities to engage in additional administrative and clerical functions related to inclusion of additional military personnel in the Maine Resident Homestead Property Tax Exemption program may be a mandate under the Constitution of Maine.

Unit Affected

Municipality

Costs

Insignificant

Fiscal Detail and Notes

The bill includes a General Fund appropriation of \$7500 in FY2010 and \$5000 annually thereafter to allow non-resident military personnel owning a home in Maine to benefit under the Maine Resident Homestead Property Tax Exemption program. The state is constitutionally required to provide 50% of the property tax revenue loss to municipalities from new property tax exemptions.