

MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative Document

No. 51

H.P. 44

House of Representatives, January 5, 2009

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

(EMERGENCY)

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative MAZUREK of Rockland.
Cosponsored by Senator RECTOR of Knox and
Representatives: KRUGER of Thomaston, Speaker PINGREE of North Haven,
RICHARDSON of Warren, WELSH of Rockport.

1 **Emergency preamble.** Whereas, acts and resolves of the Legislature do not become
2 effective until 90 days after adjournment unless enacted as emergencies; and

3 **Whereas**, under the current law, military personnel who are permanently stationed in the
4 State but are legal residents of another State are ineligible for the Maine resident homestead
5 property tax exemption; and

6 **Whereas**, these men and women serving our country and residing in the State should not
7 be deprived of a benefit given to others; and

8 **Whereas**, an application for the homestead exemption is required to be filed by April
9 1st; and

10 **Whereas**, in the judgment of the Legislature, these facts create an emergency within the
11 meaning of the Constitution of Maine and require the following legislation as immediately
12 necessary for the preservation of the public peace, health and safety; now, therefore,

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

14 **Sec. 1. 36 MRSA §681, sub-§4**, as enacted by PL 1997, c. 643, Pt. HHH, §3 and
15 affected by §10, is amended to read:

16 **4. Permanent resident.** "Permanent resident" means an individual who has established
17 a permanent residence. For purposes of this subchapter, a person on active duty serving in
18 the Armed Forces of the United States who is permanently stationed at a military or naval
19 post, station or base in this State is deemed to be a permanent resident.

20 **Sec. 2. 36 MRSA §684, sub-§2**, as enacted by PL 1997, c. 643, Pt. HHH, §3 and
21 affected by §10, is amended to read:

22 **2. False filing.** An individual who knowingly gives false information for the purpose of
23 claiming a homestead exemption under this subchapter commits a Class E crime. An Except
24 for a person on active duty serving in the Armed Forces of the United States who is
25 permanently stationed at a military or naval post, station or base in the State, an individual
26 who claims to be a permanent resident of this State under this subchapter who also claims to
27 be a permanent resident of another state for the tax year for which an application for a
28 homestead exemption is made commits a Class E crime.

29 **Sec. 3. Application.** This Act applies to property tax years beginning on or after April
30 1, 2008.

31 **Emergency clause.** In view of the emergency cited in the preamble, this legislation
32 takes effect when approved.

33 **SUMMARY**

34 This bill allows a member of the United States Armed Forces who is permanently
35 stationed in Maine but who is not a legal resident of Maine to apply for and obtain the

1 \$13,000 homestead property tax exemption that is currently only available to a permanent
2 resident of Maine.