

# MAINE STATE LEGISLATURE

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# 124th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2009

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Legislative Document

No. 1217

S.P. 450

In Senate, March 26, 2009

### An Act To Provide an Income Tax Credit for Property Tax Relief

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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 BARTLETT of Cumberland.

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

2 **Sec. 1. 36 MRSA §5219-DD** is enacted to read:

3 **§5219-DD. Property tax credit**

4 A refundable credit is allowed against the taxes otherwise due under this Part equal to  
5 25% of the amount of property taxes paid during the tax year on a homestead as defined  
6 in section 681, subsection 2. The credit may not exceed \$500.

7 **SUMMARY**

8 This bill provides a refundable income tax credit equal to 25% of property tax paid on  
9 a homestead during the tax year up to a maximum of \$500.