

# MAINE STATE LEGISLATURE

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# 124th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2009

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Legislative Document

No. 1273

H.P. 892

House of Representatives, March 31, 2009

### **An Act To Simplify the Application for Benefits under the Circuitbreaker Program**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative STUCKEY of Portland.  
Cosponsored by Representative McKANE of Newcastle, Senator PERRY of Penobscot and  
Representatives: ADAMS of Portland, CONNOR of Kennebunk.

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. Maine Residents Property Tax Program credit**

4 A taxpayer is allowed a refundable credit against the taxes imposed by this Part in the  
5 amount of benefits allowed under chapter 907. This credit is not available if the taxpayer  
6 chooses to have the benefits paid directly to the taxpayer as a claimant under section  
7 6203-B, subsection 1, paragraph A.

8 **Sec. 2. 36 MRSA §5276, sub-§1**, as amended by PL 2005, c. 332, §25, is further  
9 amended to read:

10 **1. General rule.** The State Tax Assessor, within the applicable period of limitations,  
11 may credit an overpayment of income tax, including an overpayment reported on a joint  
12 return, and interest on the overpayment against any liability ~~arising from a~~  
13 ~~redetermination pursuant to section 6211 or any liability~~ in respect of any tax imposed  
14 under this Title owed by the taxpayer, or by the taxpayer's spouse in the case of a joint  
15 return. The balance, after any setoff pursuant to section 5276-A, must be refunded by the  
16 Treasurer of State.

17 **Sec. 3. 36 MRSA §6201, sub-§12**, as amended by PL 2005, c. 218, §58, is  
18 further amended to read:

19 **12. Year for which relief is requested.** "Year for which relief is requested" means  
20 the calendar year preceding that in which the claim is filed. ~~For a claim filed during~~  
21 ~~January to May of any year, or during the extension period allowed under section 6215,~~  
22 ~~"year for which relief is requested" means the calendar year 2 years preceding that in~~  
23 ~~which the claim is filed.~~

24 **Sec. 4. 36 MRSA §6203-A**, as enacted by PL 2003, c. 673, Pt. BB, §2, is  
25 amended to read:

26 **§6203-A. Procedure for reimbursement**

27 At least monthly on or before the last day of the month, the State Tax Assessor shall  
28 determine the benefit for each claimant under this chapter and certify the amount to the  
29 State Controller to be transferred to the so-called circuit breaker reserve established,  
30 maintained and administered by the State Controller from General Fund undedicated  
31 revenue within the individual income tax category. At least monthly, ~~the assessor shall~~  
32 ~~pay the certified amounts to each approved applicant qualifying for the benefit under this~~  
33 ~~chapter. Interest may not be allowed on any payment made to a claimant pursuant to this~~  
34 ~~chapter payments of claims must be made as provided in section 6203-B.~~

35 **Sec. 5. 36 MRSA §6203-B** is enacted to read:

1           **§6203-B. Payment of claim**

2           **1. Payment options.** Claimants under this chapter may select one payment option as  
3           set out in this subsection.

4           A. The claimant may choose to have payment made directly to the claimant.

5           B. The claimant may choose to have the payment applied as a credit as specified in  
6           section 5219-DD against the claimant's individual income tax for the income tax year  
7           in which the claim is payable.

8           **2. Payment procedure.** Upon approval of claims by the assessor, the assessor shall  
9           prepare and certify a list of individuals entitled to a claim under this chapter who have  
10          chosen the payment option authorized under subsection 1, paragraph A, together with the  
11          respective amount attributable to each individual and indicating the payment option  
12          chosen by the claimant, and shall forward the list to the State Controller on or before  
13          September 30th, except that for calendar year 2009 the certification must be made on or  
14          before October 10th. The Treasurer of State, upon direction of the State Controller, shall  
15          pay and distribute the claims certified by the assessor to the claimant on or before  
16          October 20th annually. Except as provided in section 6206, subsection 3, a claim of less  
17          than \$10 may not be granted. Claims not certified by the assessor by September 30th  
18          may be certified as soon as practicable thereafter, but such claims need not be paid by the  
19          State Controller by October 20th.

20          **3. Review by assessor; setoff required.** The assessor shall review every application  
21          filed pursuant to this chapter and may reject a claim if the assessor determines that no  
22          payment is due. If the assessor determines that a claim has been incorrectly determined,  
23          the assessor shall adjust the claim. The assessor shall notify the claimant in writing of  
24          any rejection or adjustment and the reasons for the rejection or adjustment. The rejection  
25          or adjustment is final unless appealed by the claimant pursuant to section 6213. The  
26          assessor shall set off against the claim payment any other tax liability owed by the  
27          claimant pursuant to this Title.

28          **4. Payments made in error.** If the assessor determines that a claim has been  
29          incorrectly calculated or paid in error, the amount paid may be recovered by assessment  
30          pursuant to section 141, and the assessment bears interest from the date of payment of the  
31          claim, until refunded or paid, at the rate provided by section 186.

32          **Sec. 6. 36 MRS §6204**, as amended by PL 2005, c. 2, Pt. E, §3 and affected by  
33          §§7 and 8, is further amended to read:

34          **§6204. Filing date**

35          A claim may not be paid unless the claim is filed with the Bureau of Revenue  
36          Services on or after August 1st and on or before the following May 31st. For relief  
37          requested for 2008, the filing period begins August 1, 2009 and ends December 31, 2009.  
38          For years for which relief is requested that begin after 2008, the period for filing a claim  
39          with the bureau begins on January 1st following the year for which relief is requested and  
40          ends on the following June 30th.

