

MAINE STATE LEGISLATURE

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Date: 2-29-12

MAJORITY

(Filing No. S-407)

TAXATION

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STATE OF MAINE

SENATE

125TH LEGISLATURE

SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 579, L.D. 1680, Bill, "An Act To Amend the Circuitbreaker Program To Include Claimants Occupying Property Pursuant to a Trust and To Require Proof of Payment of Rent"

Amend the bill by striking out all of sections 1 and 2 and inserting the following:

'Sec. 1. 36 MRSA §6201, sub-§5, as amended by PL 1995, c. 368, Pt. CCC, §7 and affected by §11, is further amended to read:

5. Homestead. "Homestead" means the dwelling owned or rented by the claimant or held in a revocable living trust for the benefit of the claimant and occupied by the claimant and the claimant's dependents as a home, and may consist of a part of a multidwelling or multipurpose building and a part of the land, up to 10 acres, upon which it is built. "Owned" includes a vendee in possession under a land contract and of one or more joint tenants or tenants in common and includes possession under a legally binding agreement that allows the owner of the dwelling to transfer the property but continue to occupy the dwelling as a home until some future event stated in the agreement.

Sec. 2. Adoption of rules. The State Tax Assessor shall adopt routine technical rules, pursuant to the Maine Revised Statutes, Title 5, chapter 375, subchapter 2-A, to require, for applications filed on or after August 1, 2012, proof of rent paid when a claimant makes a claim under the Circuitbreaker Program based on rent paid in the amount of \$9,000 or more for the year and to establish a process and provide instructions for providing proof.'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SUMMARY

This amendment clarifies that a person occupying a homestead under a legally binding agreement may transfer the property but continue to reside in it as a home until some specified future event and be eligible to apply for benefits under the Circuitbreaker Program. It requires the State Tax Assessor to adopt routine technical rules to require, for

COMMITTEE AMENDMENT

ROFS

COMMITTEE AMENDMENT "A" to S.P. 579, L.D. 1680

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applications filed on or after August 1, 2012, proof of rent paid when the application for benefits under the Circuitbreaker Program is based on rent paid of \$9,000 or more for the year.

FISCAL NOTE REQUIRED
(See attached)



125th MAINE LEGISLATURE

LD 1680

LR 2507(02)

An Act To Amend the Circuitbreaker Program To Include Claimants Occupying Property Pursuant to a Trust and To Require Proof of Payment of Rent

Fiscal Note for Bill as Amended by Committee Amendment "A" S-407

Committee: Taxation

Fiscal Note Required: No

Fiscal Note

No fiscal impact

Fiscal Detail and Notes

The bill clarifies that a person occupying a homestead under a legally binding agreement may transfer the property but continue to reside in it as a homestead until some unspecified future event and remain eligible for benefits under the Circuitbreaker program. The State Tax Assessor is required to adopt rules to require proof of rent when the rent claimed on the application for the year the benefit is claimed is \$9,000 or more.