

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

5/14/13  
R. 0. 0. 1

Date: 5/14/2013

(Filing No. S-80 )

TAXATION

Reproduced and distributed under the direction of the Secretary of the Senate.

STATE OF MAINE

SENATE

126TH LEGISLATURE

FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 401, L.D. 1164, Bill, "An Act To Allow Cooperative Housing Owners Who Are Blind To Qualify for the Property Tax Exemption"

Amend the bill by inserting after the title and before the enacting clause the following:

'Mandate preamble. This measure requires one or more local units of government to expand or modify activities so as to necessitate additional expenditures from local revenues but does not provide funding for at least 90% of those expenditures. Pursuant to the Constitution of Maine, Article IX, Section 21, 2/3 of all of the members elected to each House have determined it necessary to enact this measure.'

Amend the bill by adding after section 3 the following:

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

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF Revenue Services, Bureau of 0002

Initiative: Provides an ongoing General Fund appropriation to reimburse municipalities 50% of the property tax revenue lost due to a new property tax exemption for the legally blind.

<b>GENERAL FUND</b>	<b>2013-14</b>	<b>2014-15</b>
All Other	\$160	\$160
<b>GENERAL FUND TOTAL</b>	<u>\$160</u>	<u>\$160</u>

COMMITTEE AMENDMENT

H. 43.

COMMITTEE AMENDMENT "A" to S.P. 401, L.D. 1164

1  
2  
3  
4

**SUMMARY**

The amendment adds an appropriations and allocations section.

**FISCAL NOTE REQUIRED**

**(See attached)**



# 126th MAINE LEGISLATURE

LD 1164

LR 1628(02)

## An Act To Allow Cooperative Housing Owners Who Are Blind To Qualify for the Property Tax Exemption

Fiscal Note for Bill as Amended by Committee Amendment "A" (S-80)  
Committee: Taxation  
Fiscal Note Required: Yes

### Fiscal Note

State Mandate - Exempted

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
<b>Net Cost (Savings)</b>				
General Fund	\$160	\$160	\$160	\$160
<b>Appropriations/Allocations</b>				
General Fund	\$160	\$160	\$160	\$160

#### State Mandates

##### Required Activity

Municipalities will be required to administer a new property tax exemption of the first \$4,000 of just value on the prorated value of the cooperative housing occupied by a person who is legally blind. Required activities would include reviewing and determining persons eligible for the property tax exemption and subsequently updating tax records as well as associated administrative duties.

##### Unit Affected

Municipality

##### Local Cost

Insignificant statewide

Pursuant to the Mandate Preamble, the two-thirds vote of all members elected to each House exempts the state from the constitutional requirement to fund 90% of the additional costs.

#### Fiscal Detail and Notes

Pursuant to Article IV, Part Third, Section 23 of the Maine Constitution the state is required to annually reimburse municipalities for 50% of property tax revenue lost by municipalities for state imposed property tax exemptions or credits. This bill includes an annual General Fund appropriation of \$160 to cover this reimbursement.