

# MAINE STATE LEGISLATURE

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# 129th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2019

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Legislative Document

No. 957

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H.P. 712

House of Representatives, February 21, 2019

### An Act To Increase the Property Tax Fairness Credit

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative INGWERSEN of Arundel.  
Cosponsored by Senator POULIOT of Kennebec and  
Representatives: DENK of Kennebunk, HEPLER of Woolwich, MAXMIN of Nobleboro,  
McCREA of Fort Fairfield, NADEAU of Winslow, PLUECKER of Warren, TIPPING of  
Orono.

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

2 **Sec. 1. 36 MRSA §5219-KK, sub-§2-A**, as enacted by PL 2017, c. 474, Pt. B,  
3 §16, is amended to read:

4 **2-A. Credit in 2018.** For tax years beginning ~~on or after January 1, in~~ 2018, a  
5 resident individual is allowed a credit against the taxes imposed under this Part equal to  
6 the amount by which the benefit base for the resident individual exceeds 6% of the  
7 resident individual's income. The credit may not exceed \$750 for resident individuals  
8 under 65 years of age as of the last day of the taxable year or \$1,200 for resident  
9 individuals 65 years of age and older as of the last day of the taxable year. In the case of  
10 married individuals filing a joint return, only one spouse is required to be 65 years of age  
11 or older to qualify for the \$1,200 credit limitation. Married taxpayers filing separate  
12 returns do not qualify for the credit under this section.

13 **Sec. 2. 36 MRSA §5219-KK, sub-§2-B** is enacted to read:

14 **2-B. Credit in 2019 and after.** For tax years beginning on or after January 1, 2019,  
15 a resident individual is allowed a credit against the taxes imposed under this Part equal to  
16 the amount by which the benefit base for the resident individual exceeds 5% of the  
17 resident individual's income. The credit may not exceed \$1,000 for resident individuals  
18 under 65 years of age as of the last day of the taxable year or \$1,500 for resident  
19 individuals 65 years of age and older as of the last day of the taxable year. In the case of  
20 married individuals filing a joint return, only one spouse is required to be 65 years of age  
21 or older to qualify for the \$1,500 credit limitation. Married taxpayers filing separate  
22 returns do not qualify for the credit under this section.

23 **SUMMARY**

24 This bill increases the maximum credit available under the property tax fairness  
25 credit from \$750 to \$1,000 for resident individuals under 65 years of age and from \$1,200  
26 to \$1,500 for resident individuals 65 years of age and older and decreases the threshold  
27 from 6% to 5% of the resident individual's income for purposes of calculating the credit.