

# MAINE STATE LEGISLATURE

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# 129th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2019

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Legislative Document

No. 1131

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H.P. 820

House of Representatives, March 7, 2019

**An Act To Improve the Ability of Senior Citizens and Persons with  
Disabilities To Stay in Their Homes**

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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 MORALES of South Portland.  
Cosponsored by Senator DESCHAMBAULT of York and  
Representatives: MATLACK of St. George, PEOPLES of Westbrook, SHARPE of Durham.

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

2 **Sec. 1. 36 MRSA §5219-PP, sub-§1**, as enacted by PL 2017, c. 211, Pt. D, §10,  
3 is amended to read:

4 **1. Credit allowed.** An individual with federal adjusted gross income not exceeding  
5 ~~\$55,000~~ the area median income who makes qualified expenditures for the purpose of  
6 making all or any portion of an existing homestead, as defined in section 5219-II,  
7 subsection 1, paragraph C, accessible to an individual with a disability or physical  
8 hardship who resides or will reside in the homestead is allowed a credit against the tax  
9 otherwise imposed under this Part in an amount equal to the applicable percentage of the  
10 qualified expenditures or \$9,000, whichever is less.

11 **Sec. 2. 36 MRSA §5219-PP, sub-§5, ¶F**, as enacted by PL 2017, c. 211, Pt. D,  
12 §10, is amended to read:

13 F. For taxpayers with a federal adjusted gross income over \$45,000 but not over  
14 ~~\$55,000~~ the area median income, 50%.

15 **Sec. 3. 36 MRSA §5219-PP, sub-§6** is enacted to read:

16 **6. Area median income.** For the purposes of this section, "area median income"  
17 means the amount determined by the United States Department of Housing and Urban  
18 Development as the area median income by county or municipality where the homestead  
19 is located.

20 **Sec. 4. Maine State Housing Authority pilot project.** The Maine State  
21 Housing Authority shall amend the income eligibility level under its pilot project to assist  
22 income-eligible older adults or persons with disabilities to stay in their homes by  
23 providing financial assistance with certain home modifications. The income eligibility  
24 level for the pilot project must be set at the area median income of the homeowner as  
25 determined by the United States Department of Housing and Urban Development for the  
26 county or municipality in which the home is located.

27 **SUMMARY**

28 This bill changes the maximum income eligibility level for the income tax credit for  
29 home modifications to improve accessibility and the Maine State Housing Authority pilot  
30 project to assist older adults and persons with disabilities with certain home  
31 modifications. The new income eligibility level for each program is changed to the area  
32 median income as determined by the United States Department of Housing and Urban  
33 Development for the county or municipality in which the home is located.