

# 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 electronic originals  
(may include minor formatting differences from printed original)



# 130th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2021

---

Legislative Document

No. 1222

---

S.P. 395

In Senate, March 24, 2021

**An Act To Reduce Property Taxes of Seniors in an Amount Equal to  
the Cost of Education**

---

Received by the Secretary of the Senate on March 22, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

A handwritten signature in black ink, appearing to read "D M Grant".

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator BLACK of Franklin.

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

2 **Sec. 1. 36 MRSA §656, sub-§1, ¶L** is enacted to read:

3 L. For property tax years beginning on or after April 1, 2021, that portion of taxable  
4 real estate owned by an individual who is 65 years of age or older the tax on which, if  
5 subject to the property tax of the municipality in which it is located, would equal the  
6 amount of the property tax on the individual's taxable real estate that the municipality  
7 would use to fund public schools.

8 **SUMMARY**

9 This bill provides a property tax exemption for individuals 65 years of age or older  
10 equal in value to the amount of those taxes the municipality in which the real estate is  
11 located would otherwise use to fund its public schools. The bill applies to property tax  
12 years beginning on or after April 1, 2021.