

# MAINE STATE LEGISLATURE

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SAC  
ROS

L.D. 1986

Date: 4-8-22

(Filing No. H-964)

## TAXATION

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### STATE OF MAINE HOUSE OF REPRESENTATIVES 130TH LEGISLATURE SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1472, L.D. 1986, "An Act To Exempt Permanently Disabled Veterans from Payment of Property Tax"

Amend the bill by striking out the title and substituting the following:

**'An Act To Provide Property Tax Relief for Permanently and Totally Disabled Veterans'**

Amend the bill by striking out everything after the enacting clause and inserting the following:

**'Sec. 1. 36 MRSA §5219-KK, sub-§2-E is enacted to read:**

**2-E. Permanently and totally disabled veterans; additional credit.** For tax years beginning on or after January 1, 2023, in addition to the credit under subsection 2-D, a resident individual who is a veteran who is 100% permanently and totally disabled is allowed an additional credit against the taxes imposed under this Part in an amount equal to the amount calculated under subsection 2-D. The combined credit under subsection 2-D and this subsection may not exceed the property taxes paid by the resident individual during the tax year on the resident individual's homestead in this State and rent constituting property taxes paid by the resident individual during the tax year on a homestead in the State, combined. In the case of married individuals filing a joint return, only one spouse is required to be a veteran who is 100% permanently and totally disabled to qualify for the additional credit allowed under this subsection. For the purposes of this subsection, "100% permanently and totally disabled" means having a rating by the United States Department of Veterans Affairs at 100% for one or more service-connected disabilities that are rated permanent and "veteran" has the same meaning as in section 653, subsection 1, paragraph E.

**Sec. 2. Appropriations and allocations.** The following appropriations and allocations are made.

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

# COMMITTEE AMENDMENT

COMMITTEE AMENDMENT "A" to H.P. 1472, L.D. 1986

ROS

1 Initiative: Provides one-time funding for computer programming changes to add lines to  
2 the individual income tax return.

3	<b>GENERAL FUND</b>	<b>2021-22</b>	<b>2022-23</b>
4	All Other	\$0	\$22,000
5			
6	GENERAL FUND TOTAL	<u>\$0</u>	<u>\$22,000</u>

7

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

10

**SUMMARY**

11 This amendment replaces the bill and provides an additional property tax fairness credit  
12 for veterans who are 100% permanently and totally disabled. The credit is equal to and in  
13 addition to the credit allowed for resident individuals who are not such veterans.

14

**FISCAL NOTE REQUIRED**

15

(See attached)

**COMMITTEE AMENDMENT**



Approved: 04/01/22 *MAC*

# 130th MAINE LEGISLATURE

LD 1986

LR 2544(02)

## An Act To Exempt Permanently Disabled Veterans from Payment of Property Tax

Fiscal Note for Bill as Amended by Committee Amendment *ACH-964*  
Committee: Taxation  
Fiscal Note Required: Yes

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### Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$22,000	\$228,000	\$228,000
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$22,000	\$0	\$0
<b>Revenue</b>				
General Fund	\$0	\$0	(\$228,000)	(\$228,000)
Other Special Revenue Funds	\$0	\$0	(\$12,000)	(\$12,000)

### Fiscal Detail and Notes

This bill provides an additional property tax fairness credit for 100% permanently and totally disabled veterans and will reduce General Fund revenue by \$228,000 and reduce Local Government Fund revenue by \$12,000 beginning in fiscal year 2023-24. The bill includes a one-time General Fund appropriation of \$22,000 in fiscal year 2022-23 to the Department of Administrative and Financial Services for computer programming changes to add lines to the individual income tax return.