

MAINE STATE LEGISLATURE

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131st MAINE LEGISLATURE

FIRST SPECIAL SESSION-2023

Legislative Document

No. 1920

S.P. 782

In Senate, May 11, 2023

An Act to Authorize a Supplemental Benefit Relief Payment

Reference to the Committee on Appropriations and Financial Affairs suggested 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 GROHOSKI of Hancock.

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

2 **Sec. 1. Supplemental payment program established.** The Supplemental Benefit
3 Payment Program is established to distribute relief payments to help residents of the State
4 combat rising costs due to pandemic-induced inflation and supply chain effects and to
5 offset some of the expenses that have been incurred as a result of high winter energy costs.

6 **1. Definitions.** As used in this section, unless the context otherwise indicates, the
7 following terms have the following meanings.

8 A. "Assessor" means the State Tax Assessor.

9 B. "Eligible resident of the State" means an individual who:

10 (1) Filed, by October 31, 2023, a Maine income tax return as a full-year resident
11 of the State for the tax year;

12 (2) Has federal adjusted gross income for the tax year of less than:

13 (a) For individuals filing married joint returns or surviving spouses permitted
14 to file a joint return, \$200,000;

15 (b) For an individual filing as a head of household, \$150,000;

16 (c) For a single individual, \$100,000; or

17 (d) For a married individual filing a separate return, \$100,000;

18 (3) May not be claimed as a dependent on another taxpayer's return for the tax year;
19 and

20 (4) Did not receive a relief payment under the COVID Pandemic Relief Payment
21 Program established by Public Law 2021, chapter 635, Part L, section 3 or the
22 Winter Energy Relief Payment Program established by Public Law 2023, chapter
23 1, Part B, section 3.

24 C. "Relief payment" means a relief payment in the amount of \$1,300.

25 D. "Tax year" means a tax year beginning on or after January 1, 2022 but not later than
26 December 31, 2022.

27 **2. Supplemental benefit relief payment.** The assessor shall make relief payments in
28 accordance with this subsection.

29 A. The assessor shall identify each eligible resident of the State.

30 B. Beginning as soon as administratively feasible but not later than December 31, 2023,
31 the assessor shall make a relief payment of \$1,300 to each eligible resident of the State.
32 Money received as a relief payment is not subject to setoff to debts owed to agencies
33 of the State.

34 C. An individual who has not received a relief payment under paragraph B may provide
35 documentation to the assessor by March 31, 2024 showing that the individual is an
36 eligible resident of the State. The assessor shall review the documentation, determine
37 if the individual is an eligible resident of the State and notify the individual of any
38 adverse determination. This determination is final agency action not reviewable
39 pursuant to the Maine Revised Statutes, Title 36, section 151.

1 D. By June 30, 2024, the assessor shall make a relief payment of \$1,300 to each eligible
2 resident of the State determined eligible pursuant to paragraph C.

3 **Sec. 2. State income tax subtraction modification.** For tax years beginning on
4 or after January 1, 2023 but not later than December 31, 2023, in determining the taxable
5 income of an individual, within the meaning of the Maine Revised Statutes, Title 36,
6 section 5122, federal adjusted gross income must be reduced by an amount equal to the
7 relief payment received by the taxpayer pursuant to this Act, to the extent the payment is
8 included in federal adjusted gross income for the tax year.

9 **Sec. 3. Designation as unclaimed property.** For purposes of the Supplemental
10 Benefit Payment Program, relief payment checks that remain undeposited on March 31,
11 2025 are to be treated as unclaimed property, not subject to the notice and receipt provisions
12 established in the Maine Revised Statutes, Title 33, section 2101 and the one-year
13 dormancy period specified in Title 33, section 2061. The Treasurer of State shall use
14 unclaimed property systems to find the proper recipients of those checks as quickly as
15 possible.

16 **SUMMARY**

17 This bill provides a supplemental benefit relief payment to eligible residents who did
18 not receive a relief payment under the COVID Pandemic Relief Payment Program or the
19 Winter Energy Relief Payment Program because they had not met the residency
20 requirement or were not able to file a tax return.