

# MAINE STATE LEGISLATURE

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# 131st MAINE LEGISLATURE

## SECOND REGULAR SESSION-2024

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Legislative Document

No. 2144

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H.P. 1368

House of Representatives, January 3, 2024

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**An Act to Provide Property Tax Relief by Increasing the  
Availability of the Property Tax Fairness Credit**

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Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Reference to the Committee on Taxation suggested and ordered printed.

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

ROBERT B. HUNT  
Clerk

Presented by Representative RUSSELL of Verona Island.  
Cosponsored by Representatives: ARATA of New Gloucester, GEIGER of Rockland,  
LANDRY of Farmington, OSHER of Orono.

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

2 **Sec. 1. 36 MRSA §5219-KK, sub-§1, ¶D,** as amended by PL 2017, c. 474, Pt. B,  
3 §14, is further amended by amending subparagraph (3) to read:

4 (3) Payments received under the federal Social Security Act and railroad  
5 retirement benefits to the extent not included in federal adjusted gross income  
6 except that, for tax years beginning on or after January 1, 2024, payments received  
7 under the federal Social Security Act and railroad retirement benefits only to the  
8 extent included in federal adjusted gross income; and

9 **SUMMARY**

10 This bill amends the property tax fairness credit to increase, for tax years beginning in  
11 2024 or after, the amount of the credit available to certain residents by excluding from the  
12 definition of "income," which is used in determining the amount of the tax credit, payments  
13 received under the federal Social Security Act and railroad retirement benefits if those  
14 payments or benefits are included in federal adjusted gross income.