

# MAINE STATE LEGISLATURE

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**LAWS**  
**OF THE**  
**STATE OF MAINE**

**AS PASSED BY THE**

**ONE HUNDRED AND TWENTY-EIGHTH LEGISLATURE**

**SECOND SPECIAL SESSION**  
**June 19, 2018 to September 13, 2018**

**THE GENERAL EFFECTIVE DATE FOR**  
**SECOND SPECIAL SESSION**  
**NON-EMERGENCY LAWS IS**  
**DECEMBER 13, 2018**

**ONE HUNDRED AND TWENTY-NINTH LEGISLATURE**

**FIRST REGULAR SESSION**  
**December 5, 2018 to June 20, 2019**

**THE GENERAL EFFECTIVE DATE FOR**  
**FIRST REGULAR SESSION**  
**NON-EMERGENCY LAWS IS**  
**SEPTEMBER 19, 2019**

**PUBLISHED BY THE REVISOR OF STATUTES**  
**IN ACCORDANCE WITH THE MAINE REVISED STATUTES ANNOTATED,**  
**TITLE 3, SECTION 163-A, SUBSECTION 4.**

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**Augusta, Maine**  
**2019**

**CHAPTER 448**  
**H.P. 1223 - L.D. 1713**

**An Act To Return Funds to  
Maine Property Tax Payers**

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

**Sec. 1. 5 MRS A §1518-A**, as amended by PL 2015, c. 390, §1, is further amended to read:

**§1518-A. Property Tax Relief Fund for Maine Residents**

**1. Property Tax Relief Fund for Maine Residents.** There is created the Property Tax Relief Fund for Maine Residents, referred to in this section as "the fund," which must be used to provide property tax relief to residents of the State. The fund consists of all resources transferred to the fund under subsection 4 and section 1536 and other resources made available to the fund. The fund must be used to reduce the individual income tax rates to 4% pursuant to subsection 1-A provide relief payments to property tax payers pursuant to subsection 1-B and pay the costs of the Treasurer of State for administering relief payments under this section.

**1-A. Implementation.** ~~By September 1, 2016~~ By November 1, 2019 and annually thereafter, the State Controller shall inform the ~~State Tax Assessor~~ Treasurer of State of the amount available in the fund for the purposes of subsection 1.

~~A. By November 1st annually, the State Tax Assessor shall calculate the amount by which the income tax rates under Title 36, section 5111, subsections 1 F, 2 F and 3 F may be reduced during the subsequent tax year using the amount available from the fund. Bracket rate reductions must be a minimum of 0.2 percentage points in the first year in which reductions are made and a minimum of 0.1 percentage points in subsequent years. If sufficient funds are not available to pay for the minimum reduction, a rate reduction may not be made until the amount in the fund is sufficient to pay for the reduction. When the amount is sufficient to pay for the reduction, the reduction must first be applied equally to each bracket under Title 36, section 5111, subsections 1 F, 2 F and 3 F until the lower bracket reaches 4%. Funds available from the fund in subsequent years must be applied to reduce the higher bracket rates until there is a single bracket with a rate of 4%, after which future tax relief may be identified.~~

~~B. The State Tax Assessor shall provide public notice of new bracket rates calculated under this subsection by November 15th annually.~~

~~C. New bracket rates calculated under this subsection apply beginning with tax years that begin~~

~~on or after January 1st of the calendar year following the determinations made under this subsection.~~

**1-B. Process.** The process for providing relief payments to property tax payers is established pursuant to this subsection.

A. As used in this subsection, unless the context otherwise indicates, the following terms have the following meanings.

(1) "Homestead" means any residential property, including cooperative property, that receives a homestead property tax exemption.

(2) "Homestead property tax exemption" means the exemption established in Title 36, chapter 105, subchapter 4-B.

(3) "Property tax payer" means an individual who owns a homestead.

(4) "Relief payment" means the funds, as determined pursuant to paragraph C, provided to the owner of a homestead pursuant to paragraph D to offset property tax payments made by that owner.

B. By November 15, 2019 and annually thereafter, the Treasurer of State shall determine whether the amount available in the fund is sufficient to make a relief payment of at least \$100 to the property tax payer for each homestead in the State, to pay for the Treasurer of State's costs in administering relief payments and to make state payments to municipalities for costs related to relief payments pursuant to a mandate under the Constitution of Maine, Article IX, Section 21. If the amount available in the fund is sufficient to make a relief payment of at least \$100 to the property tax payer for each homestead in the State, to pay for the Treasurer of State's costs in administering relief payments and to make state payments to municipalities for costs related to relief payments pursuant to a mandate under the Constitution of Maine, Article IX, Section 21, the Treasurer of State shall direct the assessor for each municipality and the State Tax Assessor for the unorganized territory to report to the Treasurer of State by the following January 1st the name and address of the property tax payer for each homestead within the assessor's jurisdiction.

C. Using the data provided pursuant to paragraph B, the Treasurer of State shall determine the amount of relief payment each property tax payer is entitled to by dividing the amount of the funds available in the fund, after subtraction of the Treasurer of State's costs in administering relief payments and making state payments to municipalities for mandate costs, by the total number of homesteads in the State.

D. By March 1st in any year in which the Treasurer of State determines under paragraph C that the relief payment to each property tax payer for a homestead equals or exceeds \$100, the Treasurer of State shall make the relief payment determined under paragraph C by mail to the property tax payer at the address provided to the Treasurer of State under paragraph B or by any other effective means. Funds for the relief payments must come from the fund. The Treasurer of State shall certify annually to the State Controller the total cost of relief payments made under this section, the total costs to the Treasurer of State in administering this section and the total costs to make state payments to municipalities for costs related to relief payments pursuant to a mandate under the Constitution of Maine, Article IX, Section 21. The State Controller shall transfer those amounts from the fund to the Property Tax Relief Program, an Other Special Revenue Funds account in the Office of the Treasurer of State, to cover the cost of relief payments, the costs of the Treasurer of State in administering this section and the cost to make state payments to municipalities for costs related to relief payments pursuant to mandates under the Constitution of Maine, Article IX, Section 21.

**2. Nonlapsing fund.** Any unexpended balance in the Property Tax Relief Fund for Maine Residents may not lapse but must be carried forward to be used pursuant to subsection 1-A 1-B.

~~**3. Transfer for income tax reduction.** In the fiscal years immediately following the calculation of the income tax rate reduction under subsection 1-A, paragraph A, the State Tax Assessor shall certify to the State Controller the amount of the reduction in General Fund revenue by fiscal year, and the State Controller shall transfer from the fund the amount certified for the reduction in revenue attributable to adjustments made under subsection 1-A to the General Fund unappropriated surplus.~~

**4. Transfer from General Fund revenue growth.** Beginning with fiscal year 2013-14 and before any other transfers from the General Fund, the State Controller shall transfer to the fund at the close of each fiscal year 40% of the amount by which General Fund budgeted revenue for that fiscal year exceeds the General Fund appropriation limitation calculated for that fiscal year under section 1534.

**5. Report.** Beginning March 10, 2020 and annually thereafter, the Treasurer of State shall report to the joint standing committee of the Legislature having jurisdiction over taxation matters and the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs the amount of funds in the fund, the amount of the property tax relief payment calculated pursuant to subsection 1-B, paragraph C and the number and amount of property tax

relief payments distributed, if any, pursuant to subsection 1-B, paragraph D.

**Sec. 2. 5 MRSA §1536, sub-§1, ¶F,** as enacted by PL 2011, c. 692, §2 and affected by §3, is amended to read:

F. Twenty percent to the Property Tax Relief Fund for Maine Residents established in section 1518-A.

**Sec. 3. 5 MRSA §1536, sub-§3,** as amended by PL 2015, c. 267, Pt. L, §8, is further amended to read:

**3. Exceptions; stabilization fund at limit.** If the stabilization fund is at its limit of 18% of General Fund revenue of the immediately preceding year, then amounts that would otherwise have been transferred to the stabilization fund pursuant to subsections 1 and 2 must be transferred to the Property Tax Relief Fund for Maine Residents established in section 1518-A.

**Sec. 4. Appropriations and allocations.** The following appropriations and allocations are made.

**TREASURER OF STATE, OFFICE OF  
Property Tax Relief Fund for Maine Residents  
N334**

Initiative: Allocates funds for printing and postage costs to mail property tax relief payments.

OTHER SPECIAL REVENUE FUNDS	2019-20	2020-21
All Other	\$186,000	\$186,000
OTHER SPECIAL REVENUE FUNDS TOTAL	\$186,000	\$186,000

**Property Tax Relief Fund for Maine Residents  
N334**

Initiative: Allocates funds to reimburse municipalities for the mandated cost of making property tax relief payments.

OTHER SPECIAL REVENUE FUNDS	2019-20	2020-21
All Other	\$20,000	\$20,000
OTHER SPECIAL REVENUE FUNDS TOTAL	\$20,000	\$20,000

**Property Tax Relief Fund for Maine Residents  
N334**

Initiative: Provides funding for a base allocation for the distribution of property tax relief payments.

<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>2019-20</b>	<b>2020-21</b>
All Other	\$500	\$500
	<hr/>	<hr/>
OTHER SPECIAL REVENUE FUNDS TOTAL	\$500	\$500
<b>TREASURER OF STATE, OFFICE OF DEPARTMENT TOTALS</b>	<b>2019-20</b>	<b>2020-21</b>
OTHER SPECIAL REVENUE FUNDS	\$206,500	\$206,500
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DEPARTMENT TOTAL - ALL FUNDS	\$206,500	\$206,500

See title page for effective date.

**CHAPTER 449  
H.P. 1233 - L.D. 1731**

**An Act Regarding  
Representation of the  
Department of Marine  
Resources in Libel Proceedings**

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

**Sec. 1. 4 MRSA §807, sub-§3, ¶R,** as corrected by RR 2013, c. 1, §6, is amended to read:

R. A person who is not an attorney but who is a public accountant, enrolled agent, enrolled actuary or any other person permitted to represent the taxpayer under Title 36, section 151-A, subsection 2 and is representing a party in any hearing, action or proceeding before the Maine Board of Tax Appeals in accordance with Title 36, section 151-D; ~~or~~

**Sec. 2. 4 MRSA §807, sub-§3, ¶S,** as amended by PL 2017, c. 402, Pt. C, §6 and affected by Pt. F, §1, is further amended to read:

S. An individual who is the sole member of a limited liability company or is a member of a limited liability company that is owned by a married couple, registered domestic partners or an individual and that individual's issue as defined in Title 18-C, section 1-201, subsection 27 who is not an attorney but is appearing for that company in an action for forcible entry and detainer pursuant to Title 14, chapter 709; ~~or~~

**Sec. 3. 4 MRSA §807, sub-§3, ¶T** is enacted to read:

T. A marine patrol officer who is not an attorney but is representing the Department of Marine Resources in a libel proceeding before a District Court under Title 12, section 6207.

See title page for effective date.

**CHAPTER 450  
S.P. 602 - L.D. 1778**

**An Act To Amend the Laws  
Concerning the Children's  
Cabinet and Its Advisory  
Councils**

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

**Sec. 1. 5 MRSA §12004-I, sub-§35-B,** as enacted by PL 1993, c. 158, §1, is repealed.

**Sec. 2. 5 MRSA §12004-J, sub-§16,** as enacted by PL 2007, c. 683, Pt. A, §1, is repealed.

**Sec. 3. 5 MRSA §12004-J, sub-§18** is enacted to read:

**18.**

<u>Children</u>	<u>Maine Children's Cabinet Early Childhood Advisory Council</u>	<u>Legislative Per Diem and Ex- penses for Legislators</u>	<u>5 MRSA §24051</u>
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**Sec. 4. 5 MRSA §19131, sub-§1,** as enacted by PL 1999, c. 785, §3, is amended to read:

**1. Establishment.** The Children's Cabinet, referred to in this chapter as the "cabinet," is established to promote and support active, vigorous and frequent interdepartmental collaboration on children's children and youth policy development and program implementation and to support supporting the provision of services for Maine families ~~and~~ children ~~and youth~~ that are planned, managed and delivered in a ~~holistic and an integrated manner to improve their support and enhance educational opportunities,~~ self-sufficiency, safety, economic stability, health and ~~quality of life well-being.~~

**Sec. 5. 5 MRSA §19131, sub-§3,** as enacted by PL 1999, c. 785, §3, is amended to read:

**3. Chair.** The Governor shall appoint one of the members serving pursuant to subsection 2, paragraphs