



131st MAINE LEGISLATURE

FIRST SPECIAL SESSION-2023

Legislative Document

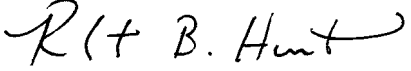
No. 1582

H.P. 1027

House of Representatives, April 11, 2023

**An Act to Clarify What Constitutes a Homestead for the Homestead
Property Tax Exemption**

Reference to the Committee on Taxation suggested and ordered printed.


ROBERT B. HUNT
Clerk

Presented by Representative DOUDERA of Camden.
Cosponsored by Senator BEEBE-CENTER of Knox and
Representatives: JAUCH of Topsham, MATLACK of St. George, Senator: PIERCE of
Cumberland.

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

2 **Sec. 1. 36 MRSA §681, sub-§2**, as amended by PL 2005, c. 647, §2 and affected
3 by §5, is repealed and the following enacted in its place:

4 **2. Homestead.** "Homestead" means any residential property, including cooperative
5 property, that is:

6 A. A legally established dwelling that meets all relevant state and local codes;

7 B. Located in this State;

8 C. Assessed as real property owned by an applicant or held in a revocable living trust
9 for the benefit of the applicant; and

10 D. Occupied by the applicant as the applicant's permanent residence or owned by a
11 cooperative housing corporation and occupied as a permanent residence by a resident
12 who is a qualifying shareholder.

13 "Homestead" does not include any real property used solely for commercial purposes.

14 **Sec. 2. Application.** This Act applies to applications for the Maine resident
15 homestead property tax exemption submitted on or after January 1, 2024.

16 **SUMMARY**

17 This bill provides that a homestead, for purposes of qualifying for the Maine resident
18 homestead property tax exemption, must be a legally established dwelling that meets all
19 relevant state and local codes.