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TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
132ND LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 194, L.D. 294, “An Act to Expand Municipal Volunteer Program Eligibility Requirements in the Municipal Property Tax Assistance Laws”

Amend the bill by inserting before section 1 the following:

'Sec. 1. 36 MRSA §5122, sub-§2, ¶EE, as corrected by RR 2009, c. 2, §111, is amended to read:

EE. To the extent included in federal adjusted gross income, an amount constituting benefits received under a municipal property tax assistance program established pursuant to section 6232, ~~subsection~~ subsections 1-A and 1-B;'

Amend the bill in section 2 in subsection 1-B in the first blocked paragraph in the last 2 lines (page 1, lines 32 and 33 in L.D.) by striking out the following: "full-time emergency medical services person" and inserting the following: 'worker employed 40 hours per week at the state minimum wage'

Amend the bill by inserting after section 2 the following:

'Sec. 3. 36 MRSA §6232, sub-§1-C is enacted to read:

1-C. Single benefit. A volunteer may not participate in both a program established pursuant to subsection 1-A and a program established pursuant to subsection 1-B in the same tax year.'

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

SUMMARY

This amendment adjusts the deductions to individual income to account for the expanded municipal volunteer program. The amendment amends the definition of "volunteer emergency medical services person" by adjusting the maximum income a volunteer emergency medical services person may receive to be eligible for participation

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1 in the expanded municipal volunteer program. The amendment restricts participants from
2 receiving a benefit from both municipal property tax assistance programs in the same year.