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Date: (Filing No. H- )

**TAXATION**

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

COMMITTEE AMENDMENT “ ” to H.P. 226, L.D. 326, “An Act to Increase the Property Tax Exemption Provided to Individuals Who Are Legally Blind”

Amend the bill by striking out all of section 1 and inserting the following:

**'Sec. 1. 36 MRSA §654-A, sub-§1,** as amended by PL 2019, c. 401, Pt. A, §8, is further amended to read:

**1. Exemption.** The residential real estate up to the just value of \$4,000 ~~\$6,000~~, having a taxable situs in the place of residence, of inhabitants of the State who are legally blind as determined by a properly licensed Doctor of Medicine, Doctor of Osteopathy or Doctor of Optometry is exempt from taxation.

The State shall reimburse a municipality 50% of the property tax revenue loss suffered by that municipality during the previous calendar year as a result of the exemption specified in this subsection in accordance with the procedure in section 661.'

Amend the bill by inserting after section 2 the following:

**'Sec. 3. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF  
Revenue Services, Bureau of 0002**

Initiative: Provides one-time funding for computer programming costs.

<b>GENERAL FUND</b>	<b>2025-26</b>	<b>2026-27</b>
All Other	\$0	\$29,480
<b>GENERAL FUND TOTAL</b>	\$0	\$29,480

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

**COMMITTEE AMENDMENT**

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**SUMMARY**

This amendment changes the amount of the property tax exemption in the bill to \$6,000 and requires the State to reimburse a municipality 50% of the property tax revenue loss due to the exemption. It also adds an appropriations and allocations section.

**FISCAL NOTE REQUIRED**

**(See attached)**