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**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
132ND LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 1469, L.D. 2188, “An Act to Amend Certain State Tax Laws”

Amend the bill in Part A by inserting before section 1 the following:

**'Sec. A-1. 36 MRSA §111, sub-§2,** as repealed and replaced by PL 2011, c. 380, Pt. J, §1, is amended to read:

**2. Notice.** "Notice" means written notification served personally, sent by certified mail or sent by first-class mail to the last known address of the person for whom the notification is intended. A person's last known address is the person's address as reported on the person's most recently filed Maine tax return or as otherwise specified by the person in written correspondence on file with the bureau, unless the bureau determines that a different address is the most current address for the person, in which case the bureau must use that address. Notice by first-class mail is deemed to be received 3 7 days after the mailing, excluding Sundays and legal holidays. If the State Tax Assessor is required by a provision of this Title to give notice by certified mail and attempts to do so but the mailing is returned with the notation "unclaimed" or "refused" or a similar notation, the assessor may then give notice by sending the notification by first-class mail. In the case of a joint income tax return, notice may be a single joint notice except that, if the assessor is notified by either spouse that separate residences have been established, the assessor must mail a joint notice to each spouse. If the person for whom notification is intended is deceased or under a legal disability, and the assessor knows of the existence of a fiduciary relationship with respect to that person, notice must be sent by first-class mail to the last known address of the fiduciary.'

Amend the bill in Part A by striking out all of section 3 and inserting the following:

**'Sec. A-3. 36 MRSA §5122, sub-§2, ¶M-3,** as corrected by RR 2025, c. 1, Pt. A, §55, is amended by amending subparagraph (1) to read:

- (1) For individuals filing as single individuals and for married individuals filing separate returns, \$125,000;

**COMMITTEE AMENDMENT**



1 pursuant to a written property tax proration agreement and clarifies that a municipality may  
2 collect unpaid real estate taxes through means not specified in the bill; and

3 5. It removes sections of the bill that changed the taxpayer advocate and experience  
4 officer's annual reporting requirement start date from January 15, 2026 to January 15, 2027  
5 and applied that change retroactively to January 1, 2026, in their entirety.