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Date: (Filing No. S-)

TAXATION

Reproduced and distributed under the direction of the Secretary of the Senate.

**STATE OF MAINE
SENATE
130TH LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 522, L.D. 1638, “An Act To Help Seniors and Certain Persons with Disabilities Remain in Their Homes by Providing for the Deferral of Property Taxes”

Amend the bill by inserting after section 1 the following:

'Sec. 2. 36 MRSA §6250, sub-§2-A is enacted to read:

2-A. Disability. "Disability" means a permanent and total impairment or condition that prevents an individual from being employed as determined by an agency of this State or of the Federal Government or by routine technical rules adopted by the State Tax Assessor.'

Amend the bill in section 2 in subsection 3 in the last 3 lines (page 1, lines 28 to 30 in L.D.) by striking out the following: "Homestead" does not include an owner-occupied principal dwelling located on land not owned by the taxpayer."

Amend the bill in section 5 in §6251 in subsection 1 in paragraph A in the 2nd line (page 2, line 11 in L.D.) by striking out the following: "continue employment" and inserting the following: "be employed"

Amend the bill in section 5 in §6251 in subsection 1 in paragraph A in the last line (page 2, line 12 in L.D.) by striking out the following: "physical"

Amend the bill in section 12 in subsection 3 in the last line (page 5, line 16 in L.D.) by inserting after the following: "186" the following: 'reduced by one percentage point'

Amend the bill in section 15 in subsection 2 in the 2nd line (page 6, line 12 in L.D.) by striking out the following: "physical"

Amend the bill in section 15 in subsection 2 in the 7th line (page 6, line 17 in L.D.) by striking out the following: "physical"

Amend the bill by inserting after section 20 the following:

'Sec. 21. Appropriations and allocations. The following appropriations and allocations are made.

COMMITTEE AMENDMENT

1 **ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**
 2 **Elderly Tax Deferral Program 0650**

3 Initiative: Provides funding to reimburse municipalities for deferred property taxes.

4 OTHER SPECIAL REVENUE FUNDS	2021-22	2022-23
5 All Other	\$0	\$1,155,000
6		
7 OTHER SPECIAL REVENUE FUNDS TOTAL	\$0	\$1,155,000

8 **Revenue Services, Bureau of 0002**

9 Initiative: Provides funding for one Property Appraiser position, computer programming
 10 costs and other related costs to review, approve and audit applications.

11 GENERAL FUND	2021-22	2022-23
12 POSITIONS - LEGISLATIVE COUNT	1,000	1,000
13 Personal Services	\$42,538	\$86,099
14 All Other	\$113,092	\$12,012
15		
16 GENERAL FUND TOTAL	\$155,630	\$98,111

17
 18 **ADMINISTRATIVE AND FINANCIAL**
 19 **SERVICES, DEPARTMENT OF**
 20 **DEPARTMENT TOTALS**

	2021-22	2022-23
21		
22 GENERAL FUND	\$155,630	\$98,111
23 OTHER SPECIAL REVENUE FUNDS	\$0	\$1,155,000
24		
25 DEPARTMENT TOTAL - ALL FUNDS	\$155,630	\$1,253,111

26
 27 Amend the bill by relettering or renumbering any nonconsecutive Part letter or section
 28 number to read consecutively.

29 **SUMMARY**

30 This amendment deletes language requiring that the homestead of the taxpayer
 31 requesting a deferral of property taxes be located on land owned by the taxpayer. The
 32 amendment removes the requirement that a disability be a physical disability and provides
 33 a definition of "disability." The amendment provides that the interest rate on payments
 34 advanced to a municipality for the tax-deferred property is the standard rate of interest
 35 assessed by the State for nonpayment of taxes reduced by one percentage point.

36 The amendment also adds an appropriations and allocations section.

37 **FISCAL NOTE REQUIRED**

38 **(See attached)**