



# 129th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2019

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Legislative Document

No. 393

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H.P. 302

House of Representatives, January 29, 2019

**An Act To Change the Eligibility Requirements for the Property  
Tax Fairness Credit**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative COOPER of Yarmouth.  
Cosponsored by Senator DESCHAMBAULT of York and  
Representative: BEEBE-CENTER of Rockland, Senator: CARPENTER of Aroostook.

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

2 **Sec. 1. 36 MRSA §5219-KK, sub-§2-A**, as enacted by PL 2017, c. 474, Pt. B,  
3 §16, is amended to read:

4 **2-A. Credit in 2018 and 2019.** For tax years beginning on or after January 1, 2018  
5 and before January 1, 2020, a resident individual is allowed a credit against the taxes  
6 imposed under this Part equal to the amount by which the benefit base for the resident  
7 individual exceeds 6% of the resident individual's income. The credit may not exceed  
8 \$750 for resident individuals under 65 years of age as of the last day of the taxable year  
9 or \$1,200 for resident individuals 65 years of age and older as of the last day of the  
10 taxable year. In the case of married individuals filing a joint return, only one spouse is  
11 required to be 65 years of age or older to qualify for the \$1,200 credit limitation. Married  
12 taxpayers filing separate returns do not qualify for the credit under this section.

13 **Sec. 2. 36 MRSA §5219-KK, sub-§2-B** is enacted to read:

14 **2-B. Credit in 2020 and after.** For tax years beginning on or after January 1, 2020,  
15 a resident individual is allowed a credit against the taxes imposed under this Part equal to  
16 the amount by which the benefit base for the resident individual exceeds 5% of the  
17 resident individual's income. The credit may not exceed \$750 for resident individuals  
18 under 65 years of age as of the last day of the taxable year or \$1,200 for resident  
19 individuals 65 years of age and older as of the last day of the taxable year. In the case of  
20 married individuals filing a joint return, only one spouse is required to be 65 years of age  
21 or older to qualify for the \$1,200 credit limitation. Married taxpayers filing separate  
22 returns do not qualify for the credit under this section.

23 **SUMMARY**

24 This bill changes the formula for calculation of the property tax fairness credit to  
25 expand the credit to residents whose property taxes or rent constituting property taxes on  
26 homestead property exceeds 5%, rather than 6% in current law, of the residents' income  
27 for tax years beginning on or after January 1, 2020.