130th MAINE LEGISLATURE

FIRST SPECIAL SESSION-2021

Legislative Document	No. 1516
S.P. 489	In Senate, April 20, 2021

An Act To Amend the Property Tax Exemption for Persons Who Are Legally Blind

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Received by the Secretary of the Senate on April 15, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator POULIOT of Kennebec.

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

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

4   **1. Exemption.** ~~The~~ For property tax years beginning on or after April 1, 2021, 10%
5   of the just value of residential real estate ~~up to the just value of $4,000~~, having a taxable
6   situs in the place of residence, of inhabitants of the State who are legally blind as
7   determined by a properly licensed Doctor of Medicine, Doctor of Osteopathy or Doctor of
8   Optometry is exempt from taxation.

9   **SUMMARY**
10   This bill amends the property tax exemption available to a resident of the State who is
11   legally blind to exempt 10% of the just value of residential real estate owned by the resident
12   from the property tax.