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Date: (Filing No. H-)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
126TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 111, L.D. 136, Bill, “An Act To Connect Benefits Provided under the Circuitbreaker Program with the Payment of Property Taxes”

Amend the bill by striking out everything after the title and before the summary and inserting the following:

Mandate preamble. This measure requires one or more local units of government to expand or modify activities so as to necessitate additional expenditures from local revenues but does not provide funding for at least 90% of those expenditures. Pursuant to the Constitution of Maine, Article IX, Section 21, 2/3 of all of the members elected to each House have determined it necessary to enact this measure.

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, this legislation requires beneficiaries of the Circuitbreaker Program to pay the property taxes for the property connected to the benefit they receive; and

Whereas, the next application period for the Circuitbreaker Program begins August 1, 2013; and

Whereas, Maine Revenue Services needs no less than 90 days before the application period begins in order to implement the program; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 36 MRSA §191, sub-§2, ¶XX is enacted to read:

XX. The disclosure of information to an authorized representative of a municipality necessary for the administration of section 6211-A. This paragraph does not

COMMITTEE AMENDMENT

1 authorize the disclosure of a claimant's income. A municipality receiving
2 information under this paragraph, either from the bureau or the claimant, shall keep
3 the information confidential.

4 **Sec. 2. 36 MRSA §906**, as enacted by PL 1985, c. 653, is amended to read:

5 **§906. Application of payments to unpaid taxes**

6 The municipal officers of a municipality may, upon request of the municipal treasurer
7 or the tax collector, require that any tax payment received from an individual as payment
8 for any property tax be applied against outstanding or delinquent taxes due on that
9 property in chronological order beginning with the oldest unpaid tax bill, except that
10 payments received pursuant to section 6211-A must be applied only to the unpaid taxes
11 for the year for which relief is requested under chapter 907 unless the taxpayer requests
12 that the payment be applied to an older unpaid tax bill. Taxes may not be applied to a
13 period for which an abatement request or appeal has not been resolved unless approved in
14 writing by the taxpayer.

15 **Sec. 3. 36 MRSA §6211-A** is enacted to read:

16 **§6211-A. Payment of benefit when property taxes unpaid**

17 **1. Determination of unpaid property taxes; payment.** If the assessor, either due
18 to information provided on the application or by other means, determines that the
19 property taxes accrued on the homestead for the year for which relief is requested by the
20 claimant have not been paid at the time of application, the assessor shall issue the benefit
21 jointly in the name of the claimant and the name of the municipality to which the property
22 taxes accrued are owed or, if the homestead property is located in the unorganized
23 territory, jointly to the claimant and the Unorganized Territory Education and Services
24 Fund established in section 1605, subsection 1.

25 **2. Endorsement process.** A claimant that receives a benefit payment pursuant to
26 subsection 1 shall endorse the benefit to the Unorganized Territory Education and
27 Services Fund established in section 1605, subsection 1 or the municipality named on the
28 benefit payment. Upon receipt of the endorsed benefit payment, the Unorganized
29 Territory Education and Services Fund or the municipality named on the benefit payment
30 shall apply the benefit payment to the claimant's unpaid property tax bill in accordance
31 with section 906 and, within a reasonable time period, issue a check for the remainder of
32 the benefit to the claimant, unless the claimant expressly approves in writing that an
33 additional amount may be withheld from the benefit payment.

34 **Sec. 4. 36 MRSA §6218**, as enacted by PL 1989, c. 534, Pt. A, §10, is amended
35 by adding at the end a new paragraph to read:

36 The application form must be designed to provide information to the assessor as to
37 whether the property taxes accrued on the homestead for the year for which relief is
38 requested have been paid in full at the time of application.

39 **Sec. 5. Application.** This Act applies to applications for benefits under the Maine
40 Revised Statutes, Title 36, chapter 907 filed on or after August 1, 2013.

