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Date: (Filing No. S-)

TAXATION

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**STATE OF MAINE
SENATE
128TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 31, L.D. 82, Bill, “An Act To Exempt Permanently Disabled Veterans from Payment of Property Tax”

Amend the bill by inserting after section 1 the following:

Sec. 2. 36 MRSA §661, first ¶, as enacted by PL 1981, c. 133, §5, is amended to read:

As Except as otherwise provided in this section, as required by the Constitution of Maine, Article IV, Part 3 Third, Section 23, the Treasurer of State shall reimburse each municipality 50% of the property tax revenue loss suffered by that municipality during the previous calendar year as a result of statutory property tax exemptions or credits enacted after April 1, 1978. The property tax revenue loss ~~shall~~ must be determined pursuant to the following procedure.

Sec. 3. 36 MRSA §661, sub-§4, as enacted by PL 1981, c. 133, §5, is amended to read:

4. Payment. The Treasurer of State shall pay to the municipality ~~50%~~ the percentage of the property tax revenue loss to which it is entitled under this section by December 15th of the year following the year in which property tax revenue was lost by the municipality.

Sec. 4. 36 MRSA §661, sub-§6 is enacted to read:

6. Exception. The Treasurer of State shall reimburse each municipality 100% of the property tax revenue loss suffered by that municipality during the previous calendar year as a result of the exemption provided in section 653, subsection 1, paragraph D-4.

Sec. 5. Appropriations and allocations. The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF
Veterans Tax Reimbursement 0407**

COMMITTEE AMENDMENT

1 Initiative: Provides funding to reimburse municipalities for the administrative costs
2 associated with implementing a 100% property tax exemption for veterans receiving a
3 property tax exemption based on a rating of 100% for service-connected disability.

4	GENERAL FUND	2017-18	2018-19
5	All Other	\$0	\$11,200
6			
7	GENERAL FUND TOTAL	\$0	\$11,200
8			

9 **SUMMARY**

10 This amendment requires the State to reimburse municipalities for 100% of the
11 property tax revenue loss as a result of the property tax exemption provided by the bill to
12 veterans for a service-connected disability. The amendment also adds an appropriations
13 and allocations section to cover the costs of reimbursement and state-mandated
14 administrative costs.

15 **FISCAL NOTE REQUIRED**

16 **(See attached)**