

STATE OF MAINE

IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-FIVE

H.P. 194 - L.D. 294

**An Act to Expand Municipal Volunteer Program Eligibility Requirements in
the Municipal Property Tax Assistance Laws**

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

Sec. 1. 36 MRSA §5122, sub-§2, ¶EE, as corrected by RR 2009, c. 2, §111, is amended to read:

EE. To the extent included in federal adjusted gross income, an amount constituting benefits received under a municipal property tax assistance program established pursuant to section 6232, ~~subsection~~ subsections 1-A and 1-B;

Sec. 2. 36 MRSA §6232, sub-§1, as amended by PL 2019, c. 159, §2, is further amended to read:

1. Conditions of program. Except as provided in subsection 1-A and 1-B, a program adopted under this section must:

- A. Require that the claimant has maintained a homestead in the municipality for a certain period of time, as determined by the municipality;
- B. Provide benefits for both owners and renters of homesteads; and
- C. Calculate benefits in a way that provides greater benefits proportionally to claimants with lower incomes in relation to their property taxes accrued or rent constituting property taxes accrued.

A program adopted under this section may impose additional standards of eligibility and procedures, as long as those standards are established by the municipality by ordinance.

Sec. 3. 36 MRSA §6232, sub-§1-B is enacted to read:

1-B. Expanded municipal volunteer program. Beginning January 1, 2026, a municipality may by ordinance adopt a program that permits claimants who are eligible volunteers to earn benefits up to an annual maximum of \$1,000 or 100 times the state minimum hourly wage under Title 26, section 664, subsection 1, whichever is greater, by volunteering to provide services to the municipality. A program adopted under this subsection does not need to meet the requirements of subsection 1, paragraph B or C. Benefits provided under this subsection must be related to the amount of volunteer service

provided. Benefits received under this subsection may not be considered income for purposes of Part 8. A municipality may by ordinance establish procedures and additional standards of eligibility for a program adopted under this subsection.

Notwithstanding the age requirements under this section, for the purposes of this subsection, "eligible volunteer" means a person who is at least 60 years of age or a person who is a volunteer firefighter as defined in Title 30-A, section 3151, subsection 4, a volunteer municipal firefighter as defined in Title 30-A, section 3151, subsection 5 or a volunteer emergency medical services person. For the purposes of this subsection, "volunteer emergency medical services person" means an emergency medical services person as defined in Title 32, section 83, subsection 12 who is licensed pursuant to Title 32, chapter 2-B, who receives up to 20% of the compensation of a worker employed 40 hours per week at the state minimum wage and who may receive injury and death benefits.

Receiving benefits from a municipal program established pursuant to this subsection does not make a person ineligible to participate in the program as an eligible volunteer.

Sec. 4. 36 MRSA §6232, sub-§1-C is enacted to read:

1-C. Single benefit. A volunteer may not participate in both a program established pursuant to subsection 1-A and a program established pursuant to subsection 1-B in the same tax year.