



# 126th MAINE LEGISLATURE

LD 402

LR 988(02)

## An Act To Exempt Members of the Houlton Band of Maliseet Indians from Property Tax

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

State Mandate - Unfunded  
Current biennium cost increase - General Fund

#### State Mandates

**Required Activity**

Municipalities will process applications for tax exemption necessary to account for the exempt property owned by members of the Houlton Band of Maliseet Indians.

**Unit Affected**

Municipality

**Local Cost**

Insignificant statewide

The required local activities in this bill may represent a State mandate pursuant to the Constitution of Maine. Unless General Fund appropriations are provided to fund at least 90% of the additional costs or a Mandate Preamble is amended to the bill and two-thirds of the members of each House vote to exempt this mandate from the funding requirement, municipalities may not be required to implement these changes.

#### Fiscal Detail and Notes

Due to the Constitutional requirement in Article IV, Part Third, Section 23, the State would be required to annually appropriate funds to reimburse certain municipalities for not less than 50% of the property tax revenue lost due to the exemption proposed in this bill. At this time, the amount of property that would be affected and require state reimbursement is unknown. Reimbursement for lost property tax revenue does not address the mandated activities.