

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Allow Local Administration of the Maine Residents Property Tax Program

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

Sec. 1. 36 MRSA §6203-A, as enacted by PL 2003, c. 673, Pt. BB, §2, is amended to read:

§ 6203-A. Procedure for reimbursement

At least monthly on or before the last day of the month, the State Tax Assessor shall determine the benefit for each claimant under this chapter and certify the amount to the State Controller or authorized municipality to be transferred to the so-called circuit breaker reserve established, maintained and administered by the State Controller from General Fund undedicated revenue within the individual income tax category or a fund established and maintained by a municipality authorized to locally administer the Circuitbreaker Program pursuant to section 6221. At least monthly, the assessor or authorized municipality shall pay the certified amounts to each approved applicant qualifying for the benefit under this chapter. An authorized municipality is authorized to provide benefits to an approved applicant through an offset to any property tax due and owing by the applicant, and the amount of those offsets must be distributed to the municipality for its use. Interest may not be allowed on any payment made to a claimant pursuant to this chapter. At least monthly, the assessor shall determine the amounts paid to approved claimants by municipalities administering the program and shall transfer those funds to the municipality.

Sec. 2. 36 MRSA §6204, as amended by PL 2005, c. 2, Pt. E, §3 and affected by Pt. E, §§7 and 8, is further amended to read:

§ 6204. Filing date

A claim may not be paid unless the claim is filed with the Bureau of Revenue Services, or with the municipal assessors of a municipality authorized to locally administer the program pursuant to section 6221, on or after August 1st and on or before the following May 31st.

Sec. 3. 36 MRSA §6221 is enacted to read:

§ 6221. Local administration authorized

Upon application by the municipal officers of a municipality, the bureau shall allow local administration of the property tax benefit provided under this chapter. A municipality may provide the benefits under this chapter directly to approved claimants eligible for the property tax benefit through an offset to the claimant's property tax bill. A municipality participating in the local administration program must be reimbursed the amount of all benefits provided pursuant to this chapter in a lump sum payment from the bureau.

SUMMARY

This bill allows a municipality to apply to the Department of Administrative and Financial Services, Bureau of Revenue Services for authority to locally administer the Maine Residents Property Tax Program, also known as the Circuitbreaker Program. Following application, the municipality would be allowed to directly reimburse a claimant through an offset against the claimant's tax bill.