

STATE OF MAINE

—  
IN THE YEAR OF OUR LORD  
TWO THOUSAND TWENTY-FOUR

—  
H.P. 423 - L.D. 646

**An Act to Fully Reimburse Municipalities for Lost Revenue Under the  
Property Tax Stabilization for Senior Citizens Program**

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

**Whereas,** certain municipalities have not been fully reimbursed for lost revenue resulting from underfunding of the property tax stabilization for senior citizens program established pursuant to Public Law 2021, chapter 751 and amended by Public Law 2023, chapter 412, Part S, section 10 to apply only to the property tax year beginning April 1, 2023; and

**Whereas,** the lost revenue may have an immediate and material effect on municipalities; and

**Whereas,** due to these immediate and material effects on municipalities, this legislation requires the State Controller to transfer funds in March and June of 2024; 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. Transfer to Department of Administrative and Financial Services, Property Tax Stabilization program.** Notwithstanding any provision of law to the contrary, on or before March 1, 2024, the State Controller shall transfer \$15,000,000 from the unappropriated surplus of the General Fund to the Department of Administrative and Financial Services, Property Tax Stabilization program, Other Special Revenue Funds account to fully reimburse municipalities for lost revenue under the property tax stabilization program under the Maine Revised Statutes, Title 36, section 6281 in the property tax year beginning April 1, 2023 only.

**Sec. 2. Transfer from General Fund unappropriated surplus; Property Tax Stabilization - Mandate program.** Notwithstanding any provision of law to the

contrary, on or before June 30, 2024, the State Controller shall transfer \$50,000 from the unappropriated surplus of the General Fund to the Department of Administrative and Financial Services, Property Tax Stabilization - Mandate program, Other Special Revenue Funds account for the purposes of funding the reimbursements to municipalities for the state-mandated costs related to implementation and administration of the property tax stabilization program under the Maine Revised Statutes, Title 36, section 6281.

**Sec. 3. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF  
Property Tax Stabilization Z368**

Initiative: Provides a one-time allocation to fully reimburse municipalities for lost revenue under the property tax stabilization program under the Maine Revised Statutes, Title 36, section 6281.

<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>2023-24</b>	<b>2024-25</b>
All Other	\$15,000,000	\$0
<b>OTHER SPECIAL REVENUE FUNDS TOTAL</b>	<u>\$15,000,000</u>	<u>\$0</u>

**Property Tax Stabilization - Mandate Z369**

Initiative: Provides a one-time allocation to reimburse municipalities for state-mandated costs related to implementation and administration of the property tax stabilization program under the Maine Revised Statutes, Title 36, section 6281.

<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>2023-24</b>	<b>2024-25</b>
All Other	\$50,000	\$0
<b>OTHER SPECIAL REVENUE FUNDS TOTAL</b>	<u>\$50,000</u>	<u>\$0</u>

**ADMINISTRATIVE AND FINANCIAL  
SERVICES, DEPARTMENT OF  
DEPARTMENT TOTALS**

	<b>2023-24</b>	<b>2024-25</b>
<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>\$15,050,000</b>	<b>\$0</b>
<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<u><b>\$15,050,000</b></u>	<u><b>\$0</b></u>

**Emergency clause.** In view of the emergency cited in the preamble, this legislation takes effect when approved.