

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

Amend the bill by inserting before section 1 the following:

**‘Sec. 1. 36 MRSA §6201, sub-§1,** as amended by PL 2005, c. 2, Pt. E, §1 and affected by §§7 and 8, is further amended to read:

**1. Benefit base.** "Benefit base" means property taxes accrued or rent constituting property taxes accrued. In the case of a claimant paying both rent and property taxes for a homestead, benefit base means both property taxes accrued and rent constituting property taxes accrued. The benefit base may not exceed ~~\$3,000 for single-member households and \$4,000 for households with 2 or more members~~\$5,000.

Further amend the bill by inserting after section 2 the following:

**‘Sec. 3. Application.** This Act applies to application benefit periods beginning on or after August 1, 2006.

**Sec. 4. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

**Maine Revenue Services 0002**

Initiative: Provide funds for the administrative costs associated with the changes in the circuit breaker program, including funds for one Tax Examiner position.

<b>GENERAL FUND</b>	<b>2005-06</b>	<b>2006-07</b>
POSITIONS - LEGISLATIVE COUNT	0.000	1.000
Personal Services	\$0	\$52,529
All Other	\$0	\$43,859
GENERAL FUND TOTAL	\$0	\$96,388

Further amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

**SUMMARY**

This amendment makes a definition change that is necessary for implementation of the proposed increase in the maximum refund amount under the circuit breaker program to \$5,000 and adds an application date. It also adds an appropriations and allocations section to the bill.