

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 striking out the title and substituting the following:

**'An Act To Allow a Municipality To Adopt a Program  
To Provide Property Tax Benefits to Senior Citizens'**

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

'**Sec. 1. 36 MRSA §6232, sub-§1**, as enacted by PL 2005, c. 395, §4, is amended to read:

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

- A. Require that the claimant has a homestead in 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.

**Sec. 2. 36 MRSA §6232, sub-§1-A** is enacted to read:

**1-A. Volunteer program.** A municipality may by ordinance adopt a program that permits claimants who are at least 60 years of age to earn benefits up to a maximum of \$750 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.'

**SUMMARY**

This amendment provides authority to municipalities to adopt property tax benefit programs for persons who are at least 60 years of age who provide volunteer services for the municipality.