

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 Military Personnel Living in Maine To Benefit under the Maine Resident Homestead Property Tax Exemption

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

Whereas, under the current law, military personnel who are permanently stationed in the State but are legal residents of another state are ineligible for the Maine resident homestead property tax exemption; and

Whereas, these men and women serving our country and residing in the State should not be deprived of a benefit given to others; and

Whereas, an application for the homestead exemption is required to be filed by April 1st; 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. 36 MRSA §681, sub-§4, as enacted by PL 1997, c. 643, Pt. HHH, §3 and affected by §10, is amended to read:

4. Permanent resident. "Permanent resident" means an individual who has established a permanent residence. For purposes of this subchapter, a person on active duty serving in the Armed Forces of the United States who is permanently stationed at a military or naval post, station or base in this State is deemed to be a permanent resident.

Sec. 2. 36 MRSA §684, sub-§2, as enacted by PL 1997, c. 643, Pt. HHH, §3 and affected by §10, is amended to read:

2. False filing. An individual who knowingly gives false information for the purpose of claiming a homestead exemption under this subchapter commits a Class E crime. Except for a person on active duty serving in the Armed Forces of the United States who is permanently stationed at a military or naval post, station or base in the State, an individual who claims to be a permanent resident of this State under this subchapter who also claims to be a permanent resident of another state for the tax year for which an application for a homestead exemption is made commits a Class E crime.

Sec. 3. Application. This Act applies to property tax years beginning on or after April 1, 2008.

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

SUMMARY

This bill allows a member of the United States Armed Forces who is permanently stationed in Maine but who is not a legal resident of Maine to apply for and obtain the \$13,000 homestead property tax exemption that is currently only available to a permanent resident of Maine.