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## **An Act To Allow Military Personnel Living in Maine To Benefit under the Maine Resident Homestead Property Tax Exemption**

**Mandate preamble.** This measure requires one or more local units of government to expand or modify activities so as to necessitate additional expenditures from local revenues but does not provide funding for at least 90% of those expenditures. Pursuant to the Constitution of Maine, Article IX, Section 21, 2/3 of all of the members elected to each House have determined it necessary to enact this measure.

**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. A member of the Armed Forces of the United States stationed in the State who applies for an exemption shall present certification from the commander of the member's post, station or base or from the commander's designated agent that the member is permanently stationed at that post, station or base. For purposes of this subsection, "a person on active duty serving in the Armed Forces of the United States" does not include a member of the National Guard or the Reserves of the United States Armed Forces.

**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.

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

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

**Homestead Property Tax Exemption Reimbursement 0886**

Initiative: Provides reimbursement to municipalities for 50% of the property tax revenue loss associated with allowing nonresident members of the United States Armed Forces permanently stationed in the State to be eligible for the Maine Resident Homestead Property Tax Exemption.

<b>GENERAL FUND</b>	<b>2009-10</b>	<b>2010-11</b>
All Other	\$7,500	\$5,000
<b>GENERAL FUND TOTAL</b>	<b>\$7,500</b>	<b>\$5,000</b>

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

Effective June 17, 2009.