

**132nd MAINE LEGISLATURE****LD 326****LR 657(02)****An Act to Increase the Property Tax Exemption Provided to Individuals Who Are Legally Blind****Fiscal Note for Bill as Amended by Committee Amendment " "****Committee: Taxation****Fiscal Note Required: Yes**

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$0	\$29,480	\$28,000	\$28,000
Appropriations/Allocations				
General Fund	\$0	\$29,480	\$28,000	\$28,000

Fiscal Detail and Notes

The bill includes a one-time General Fund appropriation to the Bureau of Revenue Services within the Department of Administrative and Financial Services (MRS) of \$29,480 in fiscal year 2026-27 for computer programming costs associated with the implementation of an increased property tax exemption reimbursement to municipalities for individuals who are legally blind starting with the property tax year beginning April 1, 2026. Due to the increased property tax exemption, MRS will require ongoing annual appropriations of \$28,000 to reimburse municipalities 50% of the property tax lost.