



# 130th MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2021

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Legislative Document

No. 1516

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S.P. 489

In Senate, April 20, 2021

**An Act To Amend the Property Tax Exemption for Persons Who  
Are Legally Blind**

(AFTER DEADLINE)

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Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Received by the Secretary of the Senate on April 15, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator POULIOT of Kennebec.

1       **Be it enacted by the People of the State of Maine as follows:**

2               **Sec. 1. 36 MRSA §654-A, sub-§1**, as amended by PL 2019, c. 401, Pt. A, §8, is  
3 further amended to read:

4               **1. Exemption.** ~~The~~ For property tax years beginning on or after April 1, 2021, 10%  
5 of the just value of residential real estate up to the just value of \$4,000, having a taxable  
6 situs in the place of residence, of inhabitants of the State who are legally blind as  
7 determined by a properly licensed Doctor of Medicine, Doctor of Osteopathy or Doctor of  
8 Optometry is exempt from taxation.

9   **SUMMARY**

10               This bill amends the property tax exemption available to a resident of the State who is  
11 legally blind to exempt 10% of the just value of residential real estate owned by the resident  
12 from the property tax.