

**CHAPTER 907****MAINE RESIDENTS PROPERTY TAX PROGRAM****§6201. Definitions**

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [PL 1991, c. 824, Pt. A, §80 (AMD).]

**1. Benefit base.** "Benefit base" means property taxes accrued or rent constituting property taxes accrued. In the case of a claimant paying both rent and property taxes for a homestead, benefit base means both property taxes accrued and rent constituting property taxes accrued. The benefit base may not exceed \$3,350 for single-member households and \$4,400 for households with 2 or more members. [PL 2007, c. 700, Pt. A, §1 (AMD).]

**2. Claimant.** "Claimant" means an individual who has filed a claim under this chapter and who was domiciled in this State and occupied a homestead in this State during the entire year for which a claim for relief under this chapter is filed. "Claimant" also includes an individual who has filed a claim under this chapter and who was domiciled in this State and owned or otherwise maintained a homestead in this State during the entire year for which the claim for relief under this chapter is filed and occupied that homestead for at least 6 months during that year. Regardless of how many names of individuals appear on the property deed, the person who meets the qualifications described in this subsection and proves sole responsibility for the payment of the property taxes on the subject property is the claimant with respect to that property. If 2 or more individuals meet the qualifications in this subsection and share the payment of the rent or the responsibility for the payment of the property taxes, each individual may apply on the basis of the rent paid or the property taxes levied on the homestead that reflect the ownership percentage of the claimant and the claimant's household.

If 2 or more individuals claim the same property, the matter must be referred to the State Tax Assessor, whose decision is final. Ownership of a homestead under this chapter may be by fee, by life tenancy, by bond for deed, as mortgagee or any other possessory interest in which the owner is personally responsible for the tax for which a refund is claimed.

[PL 2007, c. 438, §111 (AMD).]

**3. Elderly household.** "Elderly household" means a household in which, during the year for which relief is requested:

A. At least one member of the household had attained the age of 62; [PL 2007, c. 438, §112 (AMD).]

B. The claimant was not married and had attained the age of 55 and was, due to disability, receiving federal disability payments such as supplemental security income; or [PL 2007, c. 438, §112 (AMD).]

C. The claimant was married and had attained the age of 55 and both the claimant and the claimant's spouse were, due to disability, receiving federal disability payments such as supplemental security income. [PL 2007, c. 438, §112 (AMD).]

[PL 2007, c. 438, §112 (AMD).]

**4. Gross rent.** "Gross rent" means rental paid at arm's length solely for the right of occupancy of a homestead, exclusive of charges for any utilities, services, furniture, furnishings or personal property appliances furnished by the landlord as part of the rental agreement, whether or not expressly set out in the rental agreement. If the landlord and tenant have not dealt with each other at arm's length, and the State Tax Assessor is satisfied that the gross rent charged was excessive, the State Tax Assessor may adjust the gross rent to a reasonable amount for purposes of this chapter.

[PL 1991, c. 824, Pt. A, §81 (AMD).]

**5. Homestead.** "Homestead" means the dwelling owned or rented by the claimant or held in a revocable living trust for the benefit of the claimant and occupied by the claimant and the claimant's dependents as a home, and may consist of a part of a multidwelling or multipurpose building and a part of the land, up to 10 acres, upon which it is built. "Owned" includes a vendee in possession under a land contract and of one or more joint tenants or tenants in common and includes possession under a legally binding agreement that allows the owner of the dwelling to transfer the property but continue to occupy the dwelling as a home until some future event stated in the agreement.

[PL 2011, c. 513, §1 (AMD).]

**6. Household.** "Household" means a claimant and spouse and members of the household for whom the claimant under this chapter is entitled to claim an exemption as a dependent under Part 8 for the year for which relief is requested.

[PL 1987, c. 516, §§3, 6 (NEW).]

**7. Household income.** "Household income" means all income received by all persons of a household in a calendar year while members of the household.

[PL 1987, c. 516, §§3, 6 (NEW).]

**8. Household income eligibility adjustment factor.** "Household income eligibility adjustment factor" means one plus the annualized cost-of-living adjustments for Social Security retirement benefits during the year for which relief is requested.

[PL 1987, c. 516, §§3, 6 (NEW).]

**9. Income.** "Income" means Maine adjusted gross income determined in accordance with Part 8, modified as provided by this subsection.

A. Maine adjusted gross income must be increased by the following amounts, to the extent not included in Maine adjusted gross income:

- (1) Contributions, including catch-up contributions, to any pension, annuity or retirement plan, including contributions to an individual retirement account under Section 408 of the Code, a simplified employee pension plan, a salary reduction simplified employee pension plan, a savings incentive match plan for employees plan and a deferred compensation plan under Section 457 of the Code and cash or deferred arrangements under Section 401 of the Code and qualified, or "Keogh," accounts;
- (2) Nontaxable contributions to a flexible spending arrangement under Section 125 of the Code;
- (3) Amounts excluded from gross income under Section 129 of the Code;
- (4) Distributions from a ROTH IRA;
- (5) Capital gains;
- (6) The absolute value of the amount of trade or business loss, net operating loss carry-over, capital loss, rental loss, farm loss, partnership or S Corporation loss included in Maine adjusted gross income;
- (7) Inheritance;
- (8) Life insurance proceeds paid on death of an insured;
- (9) Nontaxable lawsuit rewards resulting from lawsuits for actions such as slander, libel and pain and suffering, excluding reimbursements such as medical and legal expenses associated with the case;
- (10) Support money;

- (11) Nontaxable strike benefits;
- (12) The gross amount of any pension or annuity, including railroad retirement benefits;
- (13) All payments received under the federal Social Security Act and state unemployment insurance laws;
- (14) Veterans' disability pensions;
- (15) Nontaxable interest received from the Federal Government or any of its agencies or instrumentalities;
- (16) Interest or dividends on obligations or securities of this State and its political subdivisions and authorities;
- (17) Workers' compensation and the gross amount of "loss of time" insurance; and
- (18) Cash public assistance and relief, but not including relief granted under this chapter. [PL 2007, c. 438, §113 (NEW).]

B. Maine adjusted gross income must be decreased by the following amounts, to the extent included in Maine adjusted gross income:

- (1) The first \$5,000 of proceeds from a life insurance policy, whether paid in a lump sum or in the form of an annuity;
- (2) A rollover from an individual retirement account, pension or annuity fund or plan to an individual retirement account, pension or annuity fund or plan;
- (3) Gifts from nongovernmental sources; and
- (4) Surplus foods or other relief in kind supplied by a governmental agency. [PL 2007, c. 438, §113 (NEW).]

[PL 2007, c. 438, §113 (RPR).]

**10. Property taxes accrued.** "Property taxes accrued" means property taxes exclusive of special assessment, delinquent interest and charges for service levied on a claimant's homestead in this State as of April 1, 1972, or any tax year thereafter. If a claimant receives an abatement of property taxes based on hardship or poverty pursuant to section 841, subsection 2 during the year for which relief is requested, "property taxes accrued" means only the portion of property taxes levied that was not abated during the year for which the claimant requests relief. If a homestead is owned by 2 or more persons or entities as joint tenants or tenants in common, and one or more persons or entities are not members of the claimant's household, "property taxes accrued" is that part of property taxes levied on the homestead that reflects the ownership percentage of the claimant and the claimant's household. If a claimant and spouse own their homestead for part of the year for which relief is requested and rent it or a different homestead for part of the same tax year, "property taxes accrued" means taxes levied on the homestead on April 1st, multiplied by the percentage of 12 months that the property was owned and occupied by the household as its homestead during the year for which relief is requested. When a household owns and occupies 2 or more different homesteads in this State in the same calendar year, property taxes accrued relate only to the total of the property taxes owed for the time that each property was occupied by the household as a homestead. To calculate the amount attributable to each property, the April 1st assessment on each homestead is multiplied by the percentage of 12 months that each property was owned and occupied by the claimant as the claimant's homestead during the year for which relief is requested. If a homestead is an integral part of a larger unit such as a farm, or a multipurpose or multidwelling building, property taxes accrued are that percentage of the total property taxes accrued that the value of the homestead is of the total value, except that property taxes accrued do not include any portion of taxes claimed as a business expense for federal income tax purposes. For purposes of this chapter, "unit" refers to the parcel of property separately assessed of which the homestead is a part. [PL 2013, c. 424, Pt. A, §28 (AMD).]

**11. Rent constituting property taxes accrued for an elderly household.** "Rent constituting property taxes accrued for an elderly household" means 25% of the gross rent actually paid in cash or its equivalent in any tax year by a claimant and the claimant's household solely for the right of occupancy of their Maine homestead in the tax year and which rent constitutes the basis, in the succeeding calendar year, of a claim for relief under this chapter by the claimant.

[PL 1987, c. 839, §1 (AMD).]

**11-A. Rent constituting property taxes accrued for nonelderly household.** "Rent constituting property taxes accrued for nonelderly household" means 20% of the gross rent actually paid in cash or its equivalent in any tax year by a claimant and the claimant's household solely for the right of occupancy of their Maine homestead in the tax year and which rent constitutes the basis, in the succeeding calendar year, of a claim for relief under this chapter by the claimant.

[PL 2005, c. 2, Pt. E, §2 (AMD); PL 2005, c. 2, Pt. E, §§7, 8 (AFF).]

**12. Year for which relief is requested.** "Year for which relief is requested" means the calendar year preceding that in which the claim is filed. For a claim filed during January to May of any year, or during the extension period allowed under section 6215, "year for which relief is requested" means the calendar year 2 years preceding that in which the claim is filed.

[PL 2005, c. 218, §58 (AMD).]

#### SECTION HISTORY

PL 1987, c. 516, §§3,6 (NEW). PL 1987, c. 839, §§1,2 (AMD). PL 1989, c. 534, §§A2,A3 (AMD). PL 1989, c. 871, §20 (AMD). PL 1991, c. 149 (AMD). PL 1991, c. 824, §§A80,81 (AMD). RR 1993, c. 1, §109 (COR). PL 1993, c. 395, §§27-29 (AMD). PL 1993, c. 670, §9 (AMD). PL 1995, c. 368, §§CCC5,7 (AMD). PL 1995, c. 368, §CCC11 (AFF). PL 1997, c. 504, §20 (AMD). PL 1997, c. 557, §A1 (AMD). PL 1997, c. 557, §G1 (AFF). PL 1997, c. 643, §§HHH6 (AMD). PL 1997, c. 643, §§HHH10 (AFF). PL 1999, c. 16, §D1 (AMD). PL 1999, c. 16, §D2 (AFF). PL 1999, c. 401, §R1 (AMD). PL 1999, c. 401, §R2 (AFF). PL 1999, c. 414, §54 (AMD). PL 1999, c. 414, §57 (AFF). PL 1999, c. 507, §1 (AMD). PL 1999, c. 507, §3 (AFF). PL 2001, c. 396, §§40,41 (AMD). PL 2005, c. 2, §§E1,2 (AMD). PL 2005, c. 2, §§E7,8 (AFF). PL 2005, c. 218, §58 (AMD). PL 2005, c. 457, §EEE1 (AMD). PL 2005, c. 457, §EEE2 (AFF). PL 2005, c. 618, §17 (AMD). PL 2005, c. 618, §22 (AFF). PL 2007, c. 325, §1 (AMD). PL 2007, c. 438, §§111-113 (AMD). PL 2007, c. 539, Pt. BBBB, §1 (AMD). PL 2007, c. 700, Pt. A, §1 (AMD). PL 2011, c. 513, §1 (AMD). PL 2011, c. 552, §2 (AMD). PL 2013, c. 424, Pt. A, §28 (AMD).

#### §6201-A. Short title

This chapter may be known and may be cited as the "Maine Residents Property Tax Program" and may be referred to as "the Circuitbreaker Program." [PL 2005, c. 618, §18 (AMD).]

#### SECTION HISTORY

PL 1989, c. 534, §A4 (NEW). PL 2005, c. 618, §18 (AMD).

#### §6202. Claim is personal

The right to file a claim under this chapter is personal to the claimant and does not survive the claimant's death, but the right may be exercised on behalf of a claimant by the claimant's legal guardian or attorney-in-fact. If a claimant dies after having filed a timely claim, the amount thereof must be disbursed to another member of the household as determined by the State Tax Assessor. [PL 1993, c. 395, §30 (AMD).]

If the claimant was the only member of a household, the claim may be paid to the claimant's personal representative, but if one is not appointed within 2 years of the filing of the claim, the amount of the claim escheats to the State. [PL 1993, c. 395, §30 (AMD).]

#### SECTION HISTORY

PL 1987, c. 516, §§3,6 (NEW). PL 1993, c. 395, §30 (AMD).

**§6203. Claim to be paid from General Fund**

**(REPEALED)**

SECTION HISTORY

PL 1987, c. 516, §§3,6 (NEW). PL 2003, c. 673, §BB1 (RP).

**§6203-A. Procedure for reimbursement**

At least monthly on or before the last day of the month, the State Tax Assessor shall determine the benefit for each claimant under this chapter and certify the amount to the State Controller to be transferred to the so-called circuit breaker reserve established, maintained and administered by the State Controller from General Fund undedicated revenue. At least monthly, the assessor shall pay the certified amounts to each approved applicant qualifying for the benefit under this chapter. Interest may not be allowed on any payment made to a claimant pursuant to this chapter. [PL 2009, c. 213, Pt. S, §14 (AMD).]

SECTION HISTORY

PL 2003, c. 673, §BB2 (NEW). PL 2009, c. 213, Pt. S, §14 (AMD). PL 2009, c. 213, Pt. S, §16 (AFF).

**§6204. Filing date**

A claim may not be paid unless the claim is filed with the Bureau of Revenue Services on or after August 1st and on or before the following May 31st. [PL 2005, c. 2, Pt. E, §3 (AMD); PL 2005, c. 2, Pt. E, §§7, 8 (AFF).]

SECTION HISTORY

PL 1987, c. 516, §§3,6 (NEW). PL 1989, c. 534, §A5 (AMD). PL 1997, c. 526, §14 (AMD). PL 1997, c. 557, §A2 (AMD). PL 1997, c. 557, §G1 (AFF). PL 1997, c. 562, §A1 (AMD). PL 2001, c. 396, §42 (AMD). PL 2005, c. 2, §E3 (AMD). PL 2005, c. 2, §§E7,8 (AFF).

**§6205. One claim per household**

Only one claimant per household or homestead per year shall be entitled to relief under this chapter. [PL 1987, c. 516, §§ 3 and 6 (NEW).]

SECTION HISTORY

PL 1987, c. 516, §§3,6 (NEW).

**§6206. Income limitations for elderly households**

A claimant representing an elderly household shall qualify for the following benefits subject to the following income limitations. [PL 1987, c. 516, §§3, 6 (NEW).]

**1. Single-member elderly households.** For single-member elderly households, the benefit shall be calculated as follows:

If household income equals:	The benefit equals:
\$ 0 to \$6,800	100% of the benefit base up to a maximum of \$400
\$6,801 to \$7,000	75% of the benefit base up to a maximum of \$300

\$7,001 to \$7,200 50% of the benefit base up to a maximum of \$200

\$7,201 to \$7,400 25% of the benefit base up to a maximum of \$100

[PL 1987, c. 516, §§3, 6 (NEW).]

**2. Elderly households with 2 or more members.** For elderly households with 2 or more members, the benefit shall be calculated as follows:

If household income equals: The benefit equals:

\$ 0 to \$8,100 100% of the benefit base up to a maximum of \$400

\$8,101 to \$8,500 75% of the benefit base up to a maximum of \$300

\$8,501 to \$8,800 50% of the benefit base up to a maximum of \$200

\$8,801 to \$9,200 25% of the benefit base up to a maximum of \$100

[PL 1987, c. 516, §§3, 6 (NEW).]

**3. Minimum benefit.** No claim of less than \$5 may be granted.

[PL 1987, c. 516, §§3, 6 (NEW).]

SECTION HISTORY

PL 1987, c. 516, §§3,6 (NEW).

**§6207. Income limitations for nonelderly households**

A claimant representing a nonelderly household qualifies for the following benefits subject to the following income limitations. [PL 1997, c. 557, Pt. A, §3 (AMD); PL 1997, c. 557, Pt. G, §1 (AFF).]

**1. Benefit calculation.** For claimants representing a nonelderly household, the benefit is calculated as follows:

A. [PL 1989, c. 534, Pt. A, §6 (NEW); PL 1989, c. 878, Pt. B, §36 (RP).]

A-1. Fifty percent of that portion of the benefit base that exceeds 4% but does not exceed 8% of income plus 100% of that portion of the benefit base that exceeds 8% of income to a maximum payment of \$2,000; and [PL 2009, c. 213, Pt. XXX, §1 (AMD).]

B. For application periods beginning on August 1, 2009, August 1, 2010, August 1, 2011 and August 1, 2012, the benefit is limited to 80% of the amount determined under paragraph A-1. [PL 2011, c. 380, Pt. P, §1 (AMD).]

[PL 2011, c. 380, Pt. P, §1 (AMD).]

**2. Income eligibility.**

[PL 2005, c. 2, Pt. E, §5 (RP); PL 2005, c. 2, Pt. E, §§7, 8 (AFF).]

**2-A. Income eligibility.** For application periods beginning on or after August 1, 2008, a single-member household with a household income in excess of \$60,000 and a household with 2 or more members with a household income in excess of \$80,000 are not eligible for a benefit.

[PL 2007, c. 700, Pt. A, §2 (NEW).]

**3. Subsidized housing; special needs payment.** A claim may not be granted under this section to claimants:

A. Whose housing costs for the year for which relief is requested were subsidized by government programs that limit housing costs to a percentage of household income, except that the exclusion provided by this paragraph does not apply to persons receiving social security disability or supplemental security income disability benefits. [PL 1999, c. 494, §1 (AMD).]

B. [PL 1997, c. 557, Pt. A, §3 (RP); PL 1997, c. 557, Pt. G, §1 (AFF); PL 1997, c. 683, Pt. B, §24 (RP).]  
[PL 1999, c. 494, §1 (AMD).]

**4. Minimum benefit.** A claim of less than \$10 may not be granted.  
[PL 1997, c. 557, Pt. A, §3 (AMD); PL 1997, c. 557, Pt. G, §1 (AFF).]

#### SECTION HISTORY

PL 1987, c. 516, §§3,6 (NEW). PL 1987, c. 839, §3 (AMD). PL 1987, c. 876, §§5,10 (AMD). PL 1989, c. 534, §§A6-8 (AMD). PL 1989, c. 878, §§B36,37 (AMD). PL 1991, c. 780, §Q3 (AMD). PL 1991, c. 780, §Q5 (AFF). PL 1993, c. 410, §§C6,7 (AMD). PL 1995, c. 368, §§CCC8,9 (AMD). PL 1995, c. 368, §CCC11 (AFF). PL 1995, c. 395, §S4 (AMD). PL 1995, c. 639, §32 (AMD). PL 1997, c. 530, §A33 (AMD). PL 1997, c. 557, §A3 (AMD). PL 1997, c. 557, §G1 (AFF). PL 1997, c. 683, §B24 (AMD). PL 1999, c. 494, §1 (AMD). PL 2005, c. 2, §§E4,5 (AMD). PL 2005, c. 2, §§E7,8 (AFF). PL 2007, c. 700, Pt. A, §2 (AMD). PL 2009, c. 213, Pt. XXX, §§1, 2 (AMD). PL 2011, c. 380, Pt. P, §1 (AMD).

#### §6208. Benefit calculation for elderly households

If a claimant representing an elderly household qualifies for a larger benefit under section 6207 than under section 6206, then that claimant's benefit must be calculated under section 6207. [PL 2011, c. 240, §41 (AMD).]

#### SECTION HISTORY

PL 1987, c. 516, §§3,6 (NEW). PL 2011, c. 240, §41 (AMD).

#### §6209. Annual adjustment

**1. Household limitation adjustment.** The State Tax Assessor shall determine annually the household income eligibility adjustment factor. That factor must be multiplied by the applicable income limitations in section 6206, as previously adjusted according to this subsection, for the year prior to that for which relief is requested. The result must be rounded to the nearest \$100 and applies to the year for which relief is requested corresponding to the year on which the annualized cost of living adjustments were based.

[PL 2005, c. 2, Pt. E, §6 (AMD); PL 2005, c. 2, Pt. E, §§7, 8 (AFF).]

**2. Benefit base maximum adjustment.**

[PL 2007, c. 539, Pt. BBBB, §2 (RP).]

**3. Benefit base maximum adjustment.** Beginning March 1, 2009, the State Tax Assessor shall annually multiply the household income eligibility adjustment factor by the maximum benefit base amounts specified in section 6201, subsection 1, as previously adjusted. The result must be rounded to the nearest \$50 and applies to the application period beginning the next August 1st.

[PL 2007, c. 700, Pt. A, §3 (NEW).]

**4. Income eligibility adjustment.** Beginning March 1, 2009, the State Tax Assessor shall annually multiply the household income eligibility adjustment factor by the maximum income eligibility amounts specified in section 6207, subsection 2-A, as previously adjusted. The result must be rounded to the nearest \$50 and applies to the application period beginning the next August 1st.

[PL 2009, c. 434, §81 (AMD).]

#### SECTION HISTORY

PL 1987, c. 516, §§3,6 (NEW). PL 1989, c. 508, §25 (AMD). PL 2005, c. 2, §E6 (AMD). PL 2005, c. 2, §§E7,8 (AFF). PL 2007, c. 539, Pt. BBBB, §2 (AMD). PL 2007, c. 700, Pt. A, §§3, 4 (AMD). PL 2009, c. 434, §81 (AMD).

#### §6210. Administration

The State Tax Assessor shall make available suitable forms with instructions for claimants. The claim must be in the form prescribed by the assessor and must be signed by the claimant. [PL 2005, c. 218, §59 (AMD).]

The assessor shall include a checkoff to request an application for the Maine Residents Property Tax Program on the individual income tax form. The assessor shall also provide a paperless option for filing an application for the Maine Residents Property Tax Program. [PL 2005, c. 218, §59 (AMD).]

#### SECTION HISTORY

PL 1987, c. 516, §§3,6 (NEW). PL 1997, c. 557, §A4 (AMD). PL 1997, c. 557, §G1 (AFF). PL 2005, c. 218, §59 (AMD).

#### §6211. Audit of claim

If, on the audit of any claim filed under this chapter, the State Tax Assessor determines the amount to have been incorrectly determined, the assessor shall redetermine the claim and shall notify the claimant of the redetermination and the reasons for it. The redetermination is reviewable in accordance with section 151. If the claim has been paid, the amount paid in excess of that legally due is subject to interest at the rate determined pursuant to section 186. The assessor may credit a benefit payable to a claimant under this chapter against a liability of that claimant pursuant to this section. [PL 2005, c. 332, §27 (AMD).]

#### SECTION HISTORY

PL 1987, c. 516, §§3,6 (NEW). PL 2005, c. 332, §27 (AMD).

#### §6212. Denial of claim

**1. Fraudulent claim.** If the State Tax Assessor determines that a claim under this chapter is excessive and was filed with fraudulent intent, the claim must be disallowed in full. If the claim has been paid, the amount paid may be recovered by assessment, collection and enforcement in the manner provided in chapter 7. A person who, with fraudulent intent, files or prepares an excessive claim, assists in the preparation or filing of an excessive claim or supplies information in support of an excessive claim commits a Class E crime.

[PL 2005, c. 332, §28 (NEW).]

**2. Negligent claim.** If the State Tax Assessor determines that a claim under this chapter is excessive and was negligently prepared, the amount claimed in excess of that legally due plus 10% of the corrected claim must be disallowed. If the claim has been paid, the amount disallowed may be recovered by assessment, collection and enforcement in the manner provided in chapter 7.

[PL 2005, c. 332, §28 (NEW).]

**3. Unpaid liability.** A person who has an unpaid liability arising from this section and the spouse of that person are disqualified from receiving benefits under this chapter.

[PL 2005, c. 332, §28 (NEW).]

#### SECTION HISTORY

PL 1987, c. 516, §§3,6 (NEW). PL 1989, c. 534, §A9 (AMD). PL 2005, c. 332, §28 (RPR).

#### §6213. Appeal



A denial in whole or in part of relief claimed under this chapter may be appealed in accordance with section 151. [PL 2011, c. 240, §42 (AMD).]

#### SECTION HISTORY

PL 1987, c. 516, §§3,6 (NEW). PL 1995, c. 639, §33 (AMD). PL 2011, c. 240, §42 (AMD).

#### **§6214. Disallowance of certain claims**

A claim shall be disallowed, if the State Tax Assessor finds that the claimant received title to his homestead primarily for the purpose of receiving benefits under this chapter. [PL 1987, c. 516, §§ 3, 6 (NEW).]

#### SECTION HISTORY

PL 1987, c. 516, §§3,6 (NEW).

#### **§6215. Extension of time for filing claims**

In case of sickness, absence or other disability, or if, in the judgment of the State Tax Assessor, good cause exists, the assessor may extend, for a period not to exceed 2 months, the time for filing a claim. A request for an extension may be submitted at any time during the 2-month extension period. [PL 2005, c. 218, §60 (AMD).]

#### SECTION HISTORY

PL 1987, c. 516, §§3,6 (NEW). PL 1999, c. 708, §50 (AMD). PL 2005, c. 218, §60 (AMD).

#### **§6216. Protection from loss of benefits**

It is the intent of the Legislature that any claim paid under this chapter shall supplement any benefits paid under aid to the aged, blind and disabled or any program which succeeds or supplants it. The Department of Health and Human Services shall take any such action as may be necessary to assure that recipients of aid to the aged, blind and disabled shall continue to receive as high a percentage of their current assistance as may be possible. To carry out this legislative directive, the department shall utilize all the state funds expected to be saved by a reduction in benefits of recipients of aid to the aged, blind and disabled resulting from this chapter to raise the standards of aid to the aged, blind and disabled at a total cost in state funds equivalent to the savings in state funds which would be expected as a result of this chapter. [PL 1987, c. 516, §§3, 6 (NEW); PL 2003, c. 689, Pt. B, §6 (REV).]

Benefits received under this chapter may not be included as income for purposes of any state or municipally administered public benefit program except for general assistance under Title 22, chapter 1161, unless used for basic necessities as defined in Title 22, section 4301, subsection 1. Benefits received under this chapter may be considered for purposes of determining eligibility for abatement under section 841, subsection 2. [PL 2013, c. 368, Pt. OO, §13 (AMD).]

These benefits do not duplicate and shall not reduce the amount of any individual's payment under the Temporary Assistance for Needy Families program because those payments are insufficient to meet the total amount of money determined to be needed for housing in accordance with the state standard of need under that program. [PL 1987, c. 516, §§3, 6 (NEW); PL 1997, c. 530, Pt. A, §34 (AMD).]

#### SECTION HISTORY

PL 1987, c. 516, §§3,6 (NEW). PL 1989, c. 614 (AMD). PL 1997, c. 530, §A34 (AMD). PL 2003, c. 689, §B6 (REV). PL 2013, c. 368, Pt. OO, §13 (AMD).

#### **§6217. Sunset**

**(REPEALED)**

#### SECTION HISTORY

PL 1987, c. 516, §§3,6 (NEW). PL 1987, c. 839, §4 (RP).

**§6218. Readability; application; instructions**

The application form and instructions used by applicants for assistance under the Maine Residents Property Tax Program and its successor, if any, shall have a readability score, as determined by a recognized instrument for measuring adult literacy levels, equivalent to no higher than a 6th grade reading level. [PL 1989, c. 534, Pt. A, §10 (NEW).]

## SECTION HISTORY

PL 1989, c. 534, §A10 (NEW).

**§6219. Outreach plan required**

The Bureau of Revenue Services shall develop and implement a plan of outreach to ensure that all eligible households are made aware of assistance available under the Maine Residents Property Tax Program and its successor, if any. [PL 1989, c. 534, Pt. A, §10 (NEW); PL 1997, c. 526, §14 (AMD).]

## SECTION HISTORY

PL 1989, c. 534, §A10 (NEW). PL 1997, c. 526, §14 (AMD).

**§6220. Coordination required**

The bureau shall seek the advice and cooperation of the Department of Health and Human Services; advocates for elderly and low-income individuals; and other interested agencies and organizations in developing the application form and instruction booklet for the Maine Residents Property Tax Program and the outreach plan required by section 6219. [PL 2011, c. 657, Pt. BB, §15 (AMD).]

## SECTION HISTORY

PL 1989, c. 534, §A10 (NEW). PL 1989, c. 878, §B38 (AMD). PL 1991, c. 780, §DDD21 (AMD). PL 1995, c. 418, §A39 (AMD). PL 1997, c. 526, §14 (AMD). PL 1997, c. 668, §40 (AMD). PL 2011, c. 657, Pt. BB, §15 (AMD).

**§6221. Termination of Circuitbreaker Program**

No benefits are allowed under this chapter for an application filed on or after August 1, 2013. [RR 2013, c. 1, §55 (COR).]

## SECTION HISTORY

RR 2013, c. 1, §55 (COR). PL 2013, c. 368, Pt. L, §2 (NEW).

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