

STATE OF MAINE

IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-TWO

H.P. 1472 - L.D. 1986

An Act To Provide Property Tax Relief for Permanently and Totally Disabled Veterans

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

Sec. 1. 36 MRSA §5219-KK, sub-§2-E is enacted to read:

2-E. Permanently and totally disabled veterans; additional credit. For tax years beginning on or after January 1, 2023, in addition to the credit under subsection 2-D, a resident individual who is a veteran who is 100% permanently and totally disabled is allowed an additional credit against the taxes imposed under this Part in an amount equal to the amount calculated under subsection 2-D. The combined credit under subsection 2-D and this subsection may not exceed the property taxes paid by the resident individual during the tax year on the resident individual's homestead in this State and rent constituting property taxes paid by the resident individual during the tax year on a homestead in the State, combined. In the case of married individuals filing a joint return, only one spouse is required to be a veteran who is 100% permanently and totally disabled to qualify for the additional credit allowed under this subsection. For the purposes of this subsection, "100% permanently and totally disabled" means having a rating by the United States Department of Veterans Affairs at 100% for one or more service-connected disabilities that are rated permanent and "veteran" has the same meaning as in section 653, subsection 1, paragraph E.

Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF
Revenue Services, Bureau of 0002**

Initiative: Provides one-time funding for computer programming changes to add lines to the individual income tax return.

GENERAL FUND	2021-22	2022-23
All Other	\$0	\$22,000
GENERAL FUND TOTAL	\$0	\$22,000