

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

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Legislative Document

No. 1319

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H. P. 981

House of Representatives, February 19, 1965

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

JEROME G. PLANTE, Clerk

Presented by Mr. Libhart of Brewer.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-FIVE

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**AN ACT Relating to Exemption of Veteran's Property from Taxation.**

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

**Sec. 1. R. S., T. 36, § 653, sub-§ 1, ¶ C, amended.** The first sentence of paragraph C of subsection 1 of section 653 of Title 36 of the Revised Statutes is amended to read as follows:

'The estates up to the value of ~~\$3,500~~ \$7,500, having a taxable situs in the place of residence, of veterans who served in the Armed Forces of the United States during ~~any federally recognized war period, including World War II and the Korean Campaign, when they shall have reached the age of 62 years or~~ when they are receiving ~~any form of~~ a pension or compensation from the United States Government for ~~service-connected~~ total disability ~~service connected or non-service connected~~ as a veteran.'

**Sec. 2. R. S., T. 36, § 653, sub-§ 1, ¶ C, amended.** Paragraph C of subsection 1 of section 653 of Title 36 of the Revised Statutes is amended by adding at the end, a new paragraph, as follows:

'The estates up to the value of \$3,500, having a taxable situs in the place of residence, of veterans who served in the Armed Forces of the United States during any federally recognized war period prior to World War II, when they shall have reached the age of 62 years or when they are receiving any form of pension or compensation from the United States Government for total disability, ~~service-connected or non-service connected~~, as a veteran. The exemption provided in this paragraph shall apply to the property of such veteran, including property held in joint tenancy with his or her spouse.'

**Sec. 3. R. S., T. 36, § 653, sub-§ 1, ¶ D, amended.** The first paragraph of

paragraph D of subsection 1 of section 653 of Title 36 of the Revised Statutes is amended to read as follows:

'The estates up to the value of ~~\$3,500~~ \$7,500, having a taxable situs in the place of residence, of the unmarried widow or minor child of any veteran who served in the Armed Forces of the United States during World War II or the Korean Campaign and who would be entitled to such exemption if living or who is in receipt of a pension or compensation from the Federal Government as the widow or minor child of a veteran.'

Sec. 4. R. S., T. 36, § 653, sub-§ 1, ¶ D, amended. Paragraph D of subsection 1 of section 653 of Title 36 of the Revised Statutes is amended by adding at the end, a new paragraph, as follows:

'The estates up to the value of \$3,500, having a taxable situs in the place of residence, of the unmarried widow or minor child of any veteran who served in the Armed Forces of the United States during any federally recognized war period prior to World War II and who would be entitled to such exemption if living, or who is in receipt of a pension or compensation from the Federal Government as the widow or minor child of such veteran.'