

MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

Legislative Document

No. 1543

H. P. 1081

House of Representatives, March 21, 1967

Reported by Mr. Susi from Committee on Taxation. Printed under Joint Rules
No. 18.

BERTHA W. JOHNSON, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-SEVEN

**AN ACT to Exempt Certain Paraplegic Veterans from a Portion of Real Estate
Taxation.**

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

R. S., T. 36, § 653, sub-§ 1, ¶ D-1, additional. Subsection 1 of section 653 of Title 36 of the Revised Statutes is amended by adding a new paragraph D-1, to read as follows:

D-1. The estates up to the value of \$10,000, having a taxable situs in the place of residence, but not exceeding the amount of the grant from the United States Government for specially adapted housing units, of veterans who served in the Armed Forces of the United States during any federally recognized war period and who are paraplegic veterans, so called, within the meaning of the U. S. Code, Title 38, chapter 21, section 801, and who received a grant from the United States Government for such specially adapted housing. 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. A veteran receiving exemption under this paragraph shall not receive exemption under paragraph C.