

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 961

H. P. 743

House of Representatives, February 20, 1969

Referred to Committee on Taxation. Sent up for concurrence and 1,000 ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Burnham of Naples.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-NINE

AN ACT Granting Veterans a Property Tax Credit in Lieu of an Exemption.

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

Sec. 1. R. S., T. 36, § 653, sub-§ 1, ¶¶ C, D, D-1, I, repealed. Paragraph C, as amended by section 5 of chapter 67 of the public laws of 1967, paragraph D, paragraph D-1, as enacted by chapter 144 of the public laws of 1967 and paragraph I of subsection 1 of section 653 of Title 36 of the Revised Statutes are repealed.

Sec. 2. R. S., T. 36, § 661, additional. Title 36 of the Revised Statutes is amended by adding a new section 661 to read as follows:

§ 661. Property tax credit

1. **Credit.** The following persons, having estates with a taxable situs in the place of their residence, shall be entitled to a property tax credit in the amount of \$100.

A. Veterans who served in the Armed Forces of the United States during any federally recognized war period, including the Korean Campaign and the Viet Nam War, 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. For the purposes of this paragraph, property held by such veteran in joint tenancy with his or her spouse shall be included in such veteran's estate.

B. The unmarried widow or minor child of any veteran who would be entitled to such credit if living, or who is in receipt of a pension or compen-

sation from the Federal Government as the widow or minor child of a veteran.

C. The mother of a deceased veteran who is 62 years of age or older and is an unremarried widow who is in receipt of a pension or compensation from the Federal Government based upon the service-connected death of her son.

D. 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 specially adapted housing. For the purpose of this paragraph, property held by such veteran in joint tenancy with his or her spouse shall be included in such veteran's estate. A veteran receiving credit under this paragraph shall not be entitled under paragraph A.

E. The word "veteran" as used in this subsection shall mean any person, male or female, who was in active service in the Armed Forces of the United States during any federally recognized war period or the Korean Campaign or the Viet Nam War; and who, if discharged, retired or separated from the armed forces was discharged, retired or separated under other than dishonorable conditions. A veteran of the Viet Nam War shall have served on active duty for a period of more than 180 days, any part of which occurred after August 4, 1964, except if he died in service or was discharged for a service-connected disability after such date. The "Viet Nam War" shall mean that period between August 5, 1964 and the date on which hostilities are declared ended by the Congress or proclamation of the President.

F. To be entitled to credit under this subsection :

- (1) A veteran must have been a resident of this State at the time of his entry into service; or have been a resident of this State for at least 10 years prior to making the claim for credit; and
- (2) A survivor of a deceased veteran must have been a resident of this State for at least 10 years prior to making the claim for credit; or must show that the deceased veteran, under whom the survivor claims, would have been entitled to credit as required above; and
- (3) No credit shall be given to any person under this subsection unless such person is a resident of this State.

G. Any person who desires to receive credit under this subsection shall make written application and file written proof of entitlement on or before the first day of April, in the year in which the credit is first requested, with the assessors of the place in which the person resides. The assessors shall thereafter give such credit to any person while he is so qualified and continues a resident of that place or until they are notified of reason or desire for discontinuance.

2. Claims. Any municipality giving credit under subsection 1 shall have a valid claim against the State to recover 100% of taxes lost by reason of

such credits, upon proof of the facts in form satisfactory to the Commissioner of Finance and Administration. Such claims shall be presented to the Legislature next convening.

3. **Fraudulent conveyance.** Any party to a conveyance, except between man and wife, for the purpose of receiving credits under subsection 1 shall not be entitled to such credit. The receipt of such credit by means of fraudulent conveyance shall be punished by a fine of not less than \$100.