

# MAINE STATE LEGISLATURE

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# 121st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2003

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Legislative Document

No. 643

H.P. 473

House of Representatives, February 11, 2003

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### An Act To Provide a Property Tax Exemption to All Veterans of the United States Armed Forces

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative LEDWIN of Holden.

Cosponsored by Senators: DOUGLASS of Androscoggin, ROTUNDO of Androscoggin and Representatives: BLANCHETTE of Bangor, BOWLES of Sanford, CLARK of Millinocket, DUPREY of Hampden, HEIDRICH of Oxford, JOY of Crystal, LORING of the Penobscot Nation, TREADWELL of Carmel.

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

2  
4       **Sec. 1. 36 MRSA §653, sub-§1, ¶C**, as amended by PL 1999, c.  
462, §2, is repealed and the following enacted in its place:

6       C. The estates up to the just value of \$5,000, having a  
8       taxable situs in the place of residence, of veterans who  
10       served in the Armed Forces of the United States if the  
12       veteran:

14               (1) Served for a period of at least 2 years and is at  
16               least 62 years of age; or

18               (2) Is receiving any form of pension or compensation  
20               from the United States Government for total disability,  
22               service-connected or nonservice-connected, as a veteran.

24       The exemptions provided in this paragraph apply to the  
26       property of that veteran, including property held in joint  
28       tenancy with that veteran's spouse or held in a revocable  
30       living trust for the benefit of that veteran.

32       **Sec. 2. 36 MRSA §653, sub-§1, ¶D-1**, as amended by PL 2001, c.  
34       396, §13, is further amended to read:

36       D-1. The estates up to the just value of \$47,500, having a  
38       taxable situs in the place of residence, for specially  
40       adapted housing units, of veterans who served in the Armed  
42       Forces of the United States ~~during any federally recognized~~  
44       ~~war period, including the Korean Campaign, the Vietnam War~~  
46       ~~and the Persian Gulf War,~~ for a period of at least 2 years  
48       and who are paraplegic veterans within the meaning of 38  
50       United States Code, Chapter 21, Section 2101, and who  
received a grant from the United States Government for any  
such housing, or of the unremarried widows of such  
veterans. ~~A veteran of the Vietnam War must have served on~~  
~~active duty for a period of more than 180 days, any part of~~  
~~which occurred after February 27, 1961 and before May 8,~~  
~~1975 in the case of a veteran who served in the Republic of~~  
~~Vietnam during that period and after August 4, 1964 and~~  
~~before May 7, 1975 in all other cases, unless the veteran~~  
~~died in service or was discharged for a service-connected~~  
~~disability after that date. "Vietnam War" means the period~~  
~~between August 5, 1964 and May 7, 1975 and the period~~  
~~beginning on February 28, 1961 and ending on May 7, 1978 in~~  
~~the case of a veteran who served in the Republic of Vietnam~~  
~~during that period. "Persian Gulf War" means service on~~  
~~active duty on or after August 7, 1990 and before or on the~~  
~~date that the United States Government recognizes as the end~~  
~~of that war period.~~ The exemption provided in this

2 paragraph applies to the property of the veteran including  
property held in joint tenancy with a spouse or held in a  
4 revocable living trust for the benefit of that veteran.

6 **SUMMARY**

8 This bill amends the \$5,000 property tax exemption provided  
to a veteran who served in the Armed Forces of the United States  
10 to remove the eligibility requirements that the veteran served  
during a federally recognized war period or that the veteran be  
12 totally disabled. Under this bill, a veteran of the Armed Forces  
of the United States is eligible to receive a property tax  
14 exemption if the veteran served at least 2 years and has reached  
the age of 62 or the veteran is totally disabled.

16 This bill also amends the current \$47,500 property tax  
18 exemption for specially adapted housing for paraplegic veterans  
to remove the requirement that the veteran served in the Armed  
20 Forces of the United States during a federally recognized war  
period.