

# MAINE STATE LEGISLATURE

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# 121st MAINE LEGISLATURE

## SECOND REGULAR SESSION-2004

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Legislative Document

No. 1746

H.P. 1268

House of Representatives, December 22, 2003

### **An Act To Provide Equity in Veterans' Property Tax Exemptions**

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Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Received by the Clerk of the House on December 17, 2003. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative THOMPSON of China.  
Cosponsored by Senator HATCH of Somerset and  
Representatives: BLISS of South Portland, CRAVEN of Lewiston, LEMOINE of Old Orchard  
Beach, McGOWAN of Pittsfield, SAVIELLO of Wilton, SIMPSON of Auburn, SMITH of  
Monmouth, SUSLOVIC of Portland.

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

2           **Sec. 1. 36 MRSA §653, sub-§1, ¶D,** as amended by PL 1995, c.  
4 368, Pt. CCC, §2 and affected by §11, is further amended to read:

6           D. The estates up to the just value of \$5,000, having a  
7 taxable situs in the place of residence, of the unmarried  
8 widow or widower or minor child of any veteran who would be  
9 entitled to the exemption if living, or who is in receipt of  
10 a pension or compensation from the Federal Government as the  
11 widow or widower or minor child of a veteran.

12           The estates up to the just value of \$5,000, having a taxable  
13 situs in the place of residence, of the ~~mother~~ parent of a  
14 deceased veteran who is 62 years of age or older and is an  
15 unmarried widow or widower who is in receipt of a pension  
16 or compensation from the Federal Government based upon the  
17 service-connected death of her that parent's child.

18           The exemptions provided in this paragraph apply to the  
19 property of an unmarried widow, or widower or minor child  
20 or mother of a deceased veteran, including property held in  
21 a revocable living trust for the benefit of that unmarried  
22 widow, or widower or minor child or ~~mother~~ parent of a  
23 deceased veteran.

24           **Sec. 2. 36 MRSA §653, sub-§1, ¶D-1,** as amended by PL 2001, c.  
25 396, §13, is further amended to read:

26           D-1. The estates up to the just value of \$47,500, having a  
27 taxable situs in the place of residence, for specially  
28 adapted housing units, of veterans who served in the Armed  
29 Forces of the United States during any federally recognized  
30 war period, including the Korean Campaign, the Vietnam War  
31 and the Persian Gulf War, and who are paraplegic veterans  
32 within the meaning of 38 United States Code, Chapter 21,  
33 Section 2101, and who received a grant from the United  
34 States Government for any such housing, or of the  
35 unmarried widows or widowers of such veterans. A veteran  
36 of the Vietnam War must have served on active duty for a  
37 period of more than 180 days, any part of which occurred  
38 after February 27, 1961 and before May 8, 1975 in the case  
39 of a veteran who served in the Republic of Vietnam during  
40 that period and after August 4, 1964 and before May 7, 1975  
41 in all other cases, unless the veteran died in service or  
42 was discharged for a service-connected disability after that  
43 date. "Vietnam War" means the period between August 5, 1964  
44 and May 7, 1975 and the period beginning on February 28,  
45 1961 and ending on May 7, 1978 in the case of a veteran who  
46 served in the Republic of Vietnam during that period.  
47 "Persian Gulf War" means service on active duty on or after  
48  
49  
50

2 August 7, 1990 and before or on the date that the United  
States Government recognizes as the end of that war period.  
4 The exemption provided in this paragraph applies to the  
property of the veteran including property held in joint  
6 tenancy with a spouse or held in a revocable living trust  
for the benefit of that veteran.

8 **Sec. 3. 36 MRSA §653, sub-§1, ¶D-2**, as amended by PL 1995, c.  
368, Pt. CCC, §4 and affected by §11, is further amended to read:

10 D-2. The estates up to the just value of \$7,000, having a  
12 taxable situs in the place of residence of the unremarried  
widow or widower or minor child of any veteran who would be  
14 entitled to an exemption under paragraph C-1, if living, or  
who is in receipt of a pension or compensation from the  
16 Federal Government as the widow or widower or minor child of  
a veteran, and who is the unremarried widow or widower or  
18 minor child of a veteran who served during any federally  
recognized war period during or before World War I.

20 The exemption provided in this paragraph is in lieu of any  
22 exemption under paragraph D to which the person may be  
eligible and applies to the property of that person,  
24 including property held in a revocable living trust for the  
benefit of that person.

## 28 SUMMARY

30 The purpose of this bill is to extend to widowers of  
veterans the same property tax exemptions that are currently  
32 provided to widows of veterans. The bill also extends to fathers  
of veterans the same property tax exemptions that are currently  
34 provided to mothers of veterans.