

# MAINE STATE LEGISLATURE

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77  
H048

L.D. 74

2 DATE: 5/25/5

(Filing No. H-529)

4  
6 TAXATION

8  
10 Reproduced and distributed under the direction of the Clerk of  
12 the House.

14 STATE OF MAINE  
16 HOUSE OF REPRESENTATIVES  
18 122ND LEGISLATURE  
20 FIRST SPECIAL SESSION

22 COMMITTEE AMENDMENT "A" to H.P. 70, L.D. 74, Bill, "An Act  
24 To Increase the Property Tax Exemption for Veterans"

26 Amend the bill by striking out the title and substituting  
28 the following:

30 '**An Act To Increase Eligibility for the Property Tax Exemption  
32 for Veterans**'

34 Further amend the bill by striking out everything after the  
36 enacting clause and before the summary and inserting in its place  
38 the following:

40 '**Sec. 1. 36 MRSA §653, sub-§1, ¶C**, as amended by PL 1999, c.  
42 462, §2, is further amended to read:

44 C. The estates up to the just value of \$5,000, having a  
46 taxable situs in the place of residence, of veterans who  
48 served in the Armed Forces of the United States:

50 (1) During any federally recognized war period,  
52 including the Korean Campaign, the Vietnam War and, the  
Persian Gulf War and the periods from August 24, 1982  
to July 31, 1984 and December 20, 1989 to January 31,  
1990, or who were awarded the Armed Forces  
Expeditionary Medal, when they 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  
nonservice-connected, as a veteran. 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~~

**COMMITTEE AMENDMENT**

COMMITTEE AMENDMENT "A" to H.P. 70, L.D. 74

2 ~~Vietnam and after August 4, 1964 and before May 7, 1975~~  
3 ~~in all other cases,~~ unless the veteran died in service  
4 ~~or was discharged for a service-connected disability~~  
5 ~~after that date. "Vietnam War" means the period~~  
6 ~~between August 5, 1964 and May 7, 1975 and the period~~  
7 ~~beginning on February 28, 1961 and ending on May 7,~~  
8 ~~1975 in the case of a veteran who served in the~~  
9 ~~Republic of Vietnam during that period. "Persian Gulf~~  
10 ~~War" means service on active duty on or after August 7~~  
11 ~~2, 1990 and before or on the date that the United~~  
12 ~~States Government recognizes as the end of that war~~  
13 ~~period; or~~

14 (2) Who are disabled by injury or disease incurred or  
15 aggravated during active military service in the line  
16 of duty and are receiving any form of pension or  
17 compensation from the United States Government for  
18 total, service-connected disability.

19 The exemptions provided in this paragraph apply to the  
20 property of that veteran, including property held in joint  
21 tenancy with that veteran's spouse or held in a revocable  
22 living trust for the benefit of that veteran.'

24

26

**SUMMARY**

28

29 This amendment strikes and replaces the bill. This  
30 amendment expands eligibility for property tax exemptions to  
31 veterans of certain conflicts that do not currently qualify for  
32 the exemption.

34

**FISCAL NOTE REQUIRED**  
(See attached)

36

**COMMITTEE AMENDMENT**



# 122nd MAINE LEGISLATURE

LD 74

LR 0047(03)

## An Act To Increase the Property Tax Exemption for Veterans

Fiscal Note for Bill as Amended by Committee Amendment "A"

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	2005-06	2006-07	Projections 2007-08	Projections 2008-09
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$17,500	\$19,250	\$21,175
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$17,500	\$19,250	\$21,175

#### Fiscal Detail and Notes

Maine Revenue Services will require a General Fund appropriation of \$17,500 in fiscal year 2006-07 to reimburse municipalities for 50% of the property tax revenue loss due to the increase in the property tax exemption for certain veterans.