

MAINE STATE LEGISLATURE

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Date: 3/17/15

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
127TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 128, L.D. 170, Bill, "An Act To Remove the 180-day Active Duty Requirement for the Property Tax Exemption for Vietnam Veterans"

Amend the bill in section 1 in paragraph C by striking out all of subparagraph (1) (page 1, lines 6 to 19 in L.D.) and inserting the following:

'(1) During any federally recognized war period, including the Korean Campaign, the Vietnam War, the Persian Gulf War, the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn, 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 unless the veteran died in service or was discharged for a service-connected disability after that date. "Persian Gulf War" means service on active duty on or after August 2, 1990 and before or on the date that the United States Government recognizes as the end of that war period; or'

Amend the bill in section 2 by striking out all of paragraph D-1 (page 1, lines 29 to 43 and page 2, lines 1 to 3 in L.D.) and inserting the following:

'D-1. The estates up to the just value of \$50,000, having a taxable situs in the place of residence, for specially adapted housing units, of veterans who served in the Armed Forces of the United States during any federally recognized war period, including the Korean Campaign, the Vietnam War, the Persian Gulf War, the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn, or who were awarded the Armed Forces Expeditionary Medal, and who are paraplegic veterans within the meaning of 38 United States Code, Chapter 21, Section 2101, and

COMMITTEE AMENDMENT

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1 who received a grant from the United States Government for any such housing, or of
2 the unmarried widows or widowers of those veterans. A veteran of the Vietnam
3 War must have served on active duty for a period of more than 180 days, any part of
4 which occurred after February 27, 1961 and before May 8, 1975, unless the veteran
5 died in service or was discharged for a service-connected disability after that date.
6 "Persian Gulf War" means service on active duty on or after August 2, 1990 and
7 before or on the date that the United States Government recognizes as the end of that
8 war period. The exemption provided in this paragraph applies to the property of the
9 veteran including property held in joint tenancy with a spouse or held in a revocable
10 living trust for the benefit of that veteran.'

11 **SUMMARY**

12 This amendment clarifies the intent of the bill by restoring the dates, which the bill
13 strikes, that establish the period of time of service for eligibility for the veterans'
14 exemption for the Vietnam War.

15 **FISCAL NOTE REQUIRED**

16 (See attached)



127th MAINE LEGISLATURE

LD 170

LR 173(02)

An Act To Remove the 180-day Active Duty Requirement for the Property Tax Exemption for Vietnam Veterans

Fiscal Note for Bill as Amended by Committee Amendment *A* (H-15)
 Committee: Taxation
 Fiscal Note Required: Yes

Fiscal Note

	FY 2015-16	FY 2016-17	Projections FY 2017-18	Projections FY 2018-19
Net Cost (Savings)				
General Fund	\$0	\$0	\$5,700	\$5,800
Appropriations/Allocations				
General Fund	\$0	\$0	\$5,700	\$5,800

Fiscal Detail and Notes

The bill removes the 180 day active duty requirement for Vietnam War veterans to claim a property tax exemption. The Department of Administrative and Financial Services would require a General Fund appropriation of \$5,700 in fiscal year 2017-18 and \$5,800 in fiscal year 2018-19 to reimburse municipalities.