

# MAINE STATE LEGISLATURE

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**LAWS**  
OF THE  
**STATE OF MAINE**  
AS PASSED BY THE

**ONE HUNDRED AND TENTH LEGISLATURE**

**FIRST REGULAR SESSION**  
December 3, 1980 to June 19, 1981

**AND AT THE**

**FIRST SPECIAL SESSION**  
August 3, 1981

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

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FIRST REGULAR SESSION

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1981

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## CHAPTER 133

H. P. 1289 — L. D. 1483

### **AN ACT to Provide a One-time Property Tax Exemption for Disabled Veterans, World War I Veterans and Persons Claiming from World War I Veterans.**

**Emergency preamble.** Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the 90-day period will not terminate before real property taxes are assessed on April 1, 1981; and

Whereas, the Supreme Judicial Court in December, 1980, declared unconstitutional certain sections of the law providing for veterans' property tax exemptions; and

Whereas, certain veterans residing in Maine will no longer be eligible for an exemption unless the law is amended prior to April 1st; and

Whereas, many of those veterans and their families are in serious need of property tax relief; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

**Sec. 1.** 36 MRSA § 653, sub-§ 1, ¶ D-2, first sentence, as enacted by PL 1977, c. 569, § 2, is amended to read:

The estates up to the just value of \$5,000 for the 1978 tax year, and \$6,000 for each tax year thereafter, having a taxable situs in the place of residence of the unremarried widow or minor child of any veteran who would be entitled to an exemption under paragraph C-1, if living, or who is in receipt of a pension or compensation from the Federal Government as the widow or minor child of a veteran, and who is the unremarried widow or minor child of a veteran who served during any federally recognized war period during or before World War I ~~and would be eligible for an exemption under paragraph D.~~

**Sec. 2.** 36 MRSA § 653, sub-§ 1, ¶ D-3, first sentence, as enacted by PL 1977, c. 569, § 3, is amended to read:

The estates up ~~on~~ to the just value of \$5,000 for the 1978 tax year, and \$6,000 for each tax year thereafter, having a taxable situs in the place of residence of 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 and who is receiving the pension or compensation from the Federal Government based upon the service-connected death of her son during any federally recognized war period during or before World War I ~~and who would be eligible for an exemption under paragraph D.~~

Sec. 3. 36 MRSA § 653, sub-§ 1, ¶ F is amended to read:

F. To be eligible for exemption 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 exemption; ~~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 exemption; or must show that the deceased veteran, under whom the survivor claims, would have been eligible for exemption as required above; ~~and~~
- (3) No exemption ~~shall~~ may be granted to any person under this subsection unless such person is a resident of this State; ~~and~~

Sec. 4. 36 MRSA § 653, sub-§ 1, ¶ F, sub-¶ (4) is enacted to read:

(4) Notwithstanding any other provisions of this paragraph, prior to April 1, 1982, any person claiming an exemption under paragraph C who is receiving any form of pension or compensation from the Federal Government for total disability, service-connected or nonservice-connected, as a veteran, and any person claiming an exemption under paragraph D-1, D-2 or D-3 shall not be required to meet the standards specified in subparagraphs (1) and (2). Any such person who received an exemption in 1980 shall not be required to reapply in 1981. Exemptions granted under this section which are reimbursable pursuant to section 661 shall not be considered eligible for reimbursement under paragraph H. Any person whose exemption is reimbursable under section 661 shall, for 1981, be entitled to an extension until May 1, 1981, for filing a written application and written proof of entitlement for exemption with the assessors of the place in which the person resides, notwithstanding the provisions of paragraph G.

Sec. 5. 36 MRSA § 661 is enacted to read:

§ 661. Reimbursement for exemptions

As required by the Constitution of Maine, Article IV, Part 3, Section 23, the Treasurer of State shall reimburse each municipality 50% of the property tax

revenue loss suffered by that municipality during the previous calendar year as a result of statutory property tax exemptions or credits enacted after April 1, 1978. The property tax revenue loss shall be determined pursuant to the following procedure.

1. **Filing claim.** If a municipality suffers property tax revenue loss as a result of exemptions and credits enacted after April 1, 1978, it may file a claim for reimbursement by November 1st of the following year with the State Tax Assessor on the form prescribed by the State Tax Assessor in section 383. The form shall contain the following information:

- A. The total amount of property taxes levied by the municipality in the previous calendar year;
- B. The valuation of the property taxed by the municipality which resulted in paragraph A; and
- C. The valuation of the property which is exempt as a result of exemptions and credits enacted after April 1, 1978.

2. **Valuation.** The State Tax Assessor shall add the valuation as determined in subsection 1, paragraph B, to the valuation as determined in subsection 1, paragraph C, and divide the sum into the figure determined in subsection 1, paragraph A.

3. **Amount of tax revenue loss.** The State Tax Assessor shall apply the rate in subsection 2 to the valuation of the exempt property to determine the amount of tax revenue loss.

4. **Payment.** The Treasurer of State shall pay to the municipality 50% of the property tax revenue loss by December 15th of the year following the year in which property tax revenue was lost by the municipality.

This section terminates on March 31, 1982.

**Sec. 6. Effective date.** This Act shall be effective with regard to the property tax year beginning April 1, 1981.

**Sec. 7. Appropriation.** The following funds are appropriated from the General Fund to carry out the purposes of this Act.

	1981-82	1982-83
FINANCE AND ADMINISTRATION,		
DEPARTMENT OF		
Bureau of Taxation		
All Other	— 0 —	\$36,000

**Emergency clause.** In view of the emergency cited in the preamble, this Act shall take effect when approved.

Effective April 3, 1981

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## CHAPTER 134

H. P. 659 — L. D. 762

### AN ACT to Require Primary Suppliers to Report Deliveries of Petroleum Products to the Office of Energy Resources.

**Emergency preamble.** Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the Office of Energy Resources currently receives information relating to actual and anticipated deliveries of petroleum products submitted by primary suppliers in accordance with federal regulations; and

Whereas, the Office of Energy Resources relies upon the information to plan for and predict fuel shortages in order to avert or mitigate the threat to the health, safety and welfare of Maine citizens caused by the shortages; and

Whereas, federal regulations requiring primary suppliers to submit reports stating actual and anticipated deliveries of petroleum products may soon be repealed; and

Whereas, the State of Maine does not have the authority to require primary suppliers to report actual and anticipated deliveries of petroleum products; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

**Sec. 1.** 5 MRSA § 5010, sub-§ 1, as enacted by PL 1979, c. 372, § 2 is amended to read:

**1. Petroleum products.** "Petroleum products" ~~shall mean~~ means propane, gasoline, unleaded gasoline, **gasohol**, kerosene, #2 heating oil, diesel fuel, kerosene base jet fuel ~~and~~, **aviation gasoline**, #4, #5 and #6 residual oil for utility and nonutility uses, and **Bunker C oil**.