

# MAINE STATE LEGISLATURE

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August 20, 1943

Alfred W. Ingalls, Esq.,  
Attorney at Law,  
60 Beason Street,  
Boston, Massachusetts.

Dear Sir:-

This will acknowledge receipt of your letter of August 18th relative to exemption from taxation of the estates of war veterans.

You ask whether it is necessary that a veteran be a legal resident of Maine in order to be entitled to the \$3500. exemption provided by statute. The provision for such exemption is found in Subsection IX of Section 6, Chapter 13, R. S. 1930, as amended. As this section appears in the 1930 statutes there does not appear to be any requirement of residence. Possibly, this is the statute as you have read it.

An amendment in 1931, found in Chapter 36, P. L. 1931, changed the wording of this section and contains the words ". . .; provided, however, that no exemption shall be allowed hereunder in favor of any person who is not a legal resident of the state of Maine." While there have been later amendments of the section, the last two of which are found in Chapter 133, P. L. 1941 and Chapter 124, P.L. 1943, there has been no change in so far as the words quoted above are concerned.

It is the opinion of this department that in order to be eligible for exemption from taxation, a veteran must be a legal resident of the State of Maine.

Very truly yours,

Frank A. Farrington  
Deputy Attorney General

FAF:c

