

MAINE STATE LEGISLATURE

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ONE - HUNDRETH LEGISLATURE

Legislative Document

No. 746

H. P. 549

House of Representatives, January 24, 1961

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Maxwell of Jay.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-ONE

AN ACT to Simplify Exemption of Veteran's Property from Taxation.

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

Sec. 1. R. S., c. 91-A, § 10, sub-§ III, ¶ C, amended. Paragraph C of subsection III of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955 and as amended by chapter 285 of the public laws of 1959, is further amended to read as follows:

'C. The estates up to the value of \$3,500, **having a taxable situs in the place of residence**, of veterans who served in the armed forces of the United States during any federally recognized war period, including the Korean Campaign, when they shall 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 non-service connected, as a veteran. The exemption provided in this paragraph shall apply ~~in its entirety~~ to the ~~domicile~~ **property** of such veteran **including when said property is held in joint tenancy with his or her spouse not withstanding the provisions of the 2nd sentence of paragraph F.**

Sec. 2. R. S., c. 91-A, § 10, sub-§ III, ¶ D, amended. Paragraph D of subsection III of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended to read as follows:

'D. The estates up to the value of \$3,500, **having a taxable situs in the place of residence**, of the unmarried widow or minor child of any veteran who would be entitled to such exemption if living, or who is in receipt of a pen-

sion or compensation from the Federal Government as the widow or minor child of a veteran.'

Sec. 3. R. S., c. 91-A, § 10, sub-§ III, ¶ G, amended. Paragraph G of subsection III of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended to read as follows:

'G. Any person who desires to secure exemption under ~~the provisions of~~ this subsection shall make written application and file written proof of entitlement on or before the ~~1st~~ first day of April, in the year in which the exemption is first requested, with the assessors of the place in which the person resides; ~~and the~~. The assessors shall thereafter grant such exemption to any person while he is so qualified and continues a resident of that place or until they are notified of reason or desire for discontinuance.'

Sec. 4. R. S., c. 91-A, § 10, sub-§ III, ¶ I, amended. Paragraph I of subsection III of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955 and as amended by chapter 155 of the public laws of 1957, is further amended to read as follows:

'I. No property conveyed to any person for the purpose of obtaining exemption from taxation under ~~the provisions of~~ this subsection shall be so exempt, excepting property conveyed between husband and wife, and the obtaining of such exemption by means of fraudulent conveyance shall be punished by a fine of not less than \$100 and not more than ~~two~~ 2 times the amount of the taxes evaded by such fraudulent conveyance whichever amount is greater. ~~In case any person entitled to such exemption has property taxable in more than one place in the State, such proportion of such total exemption shall be made in each place as the value of the property taxable in such place bears to the value of the whole of the property of such person taxable in the State.'~~