

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

Legislative Document

No. 217

H. P. 168

House of Representatives, January 15, 1963

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Easton of Winterport.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-THREE

AN ACT Relating to 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. The first sentence of 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 section 1 of chapter 112 of the public laws of 1961, is further amended to read as follows :

'The estates up to the value of ~~\$3,500~~ \$7,500, 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 62 years or~~ when they are receiving ~~any form of~~ a pension or compensation from the United States Government for ~~service-connected~~ total disability, ~~service connected or non-service connected~~ as a veteran.'

Sec. 2. R. S., c. 91-A, § 10, sub-§ III, ¶ D, amended. The first paragraph of 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 and as amended by section 2 of chapter 112 of the public laws of 1961, is further amended to read as follows :

'The estates up to the value of ~~\$3,500~~ \$7,500, 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 pension or compensation from the Federal Government as the widow or minor child of a veteran.~~