

# MAINE STATE LEGISLATURE

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# ONE HUNDRED AND FIRST LEGISLATURE

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## Legislative Document

No. 951

H. P. 695

House of Representatives, January 31, 1963

Referred to the Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Wade of Skowhegan.

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-THREE

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### AN ACT Increasing Exemption of Veteran's Property from Taxation.

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

**R. S., c. 91-A, § 10, sub-§ III, ¶¶ C and D, amended.** Paragraphs C and 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, are further amended to read as follows:

**'C.** The estates up to the value of ~~\$3,500~~ \$5,000, 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 to the property of such veteran including property held in joint tenancy with his or her spouse.

**D.** The estates up to the value of ~~\$3,500~~ \$5,000, having a taxable situs in the place of residence, of the unremarried 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.

The estates up to the value of ~~\$3,500~~ \$5,000, 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.'