MAINE STATE LEGISLATURE

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ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 466

H. P. 358

House of Representatives, January 28, 1969
Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Fortier of Waterville.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SIXTY-NINE

AN ACT to Exempt Certain Paraplegic Veterans from Property Taxation.

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

R. S., T. 36, § 653, sub-§ 1, ¶ D-1, amended. Paragraph D-1 of subsection 1 of section 653 of Title 36 of the Revised Statutes, as enacted by chapter 144 of the public laws of 1967, is amended to read as follows:

D-1. The estates up to the value of \$10,000 \$20,000, having a taxable situs in the place of residence, but not exceeding the amount of the grant from the United States Government for specially adopted housing units of veterans who served in the Armed Forces of the United States during any federally recognized war period and who are paraplegic veterans, so called, within the meaning of the U. S. Code, Title 38, chapter 21, section 801, and who received a grant from the United States Government for such specially adapted housing, or of the unremarried widows of such veterans. 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. A veteran, or unremarried widow of a veteran, receiving exemption under this paragraph shall not receive exemption under paragraph paragraphs C or D.