

(NEW TITLE) NEW DRAFT OF: H. P. 358, L. D. 466

ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 1533

H. P. 1206 Reported by Mr. Drigotas from Committee on Taxation. Printed under Joint Rules No. 18.

BERTHA W. JOHNSON, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SIXTY-NINE

AN ACT to Exempt Unremarried Widows of 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, having a taxable situs in the place of residence, but not exceeding the amount of the grant from the United States Government for specially adapted 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.