

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

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**Legislative Document**

**No. 1107**

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S. P. 368

In Senate, February 26, 1971

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

HARRY N. STARBRANCH, Secretary

Presented by Senator Carswell of Cumberland.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-ONE

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**AN ACT to Increase Amount of Real Estate Tax Exemption for Paraplegic Veterans.**

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

**R. S., T. 36, § 653, sub-§ 1, ¶ D-1, amended.** The first sentence of 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 and as amended by chapter 341 of the public laws of 1969, is further amended to read as follows:

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 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 unmarried widows of such veterans.

FISCAL NOTE

Exemptions for paraplegics are few in number therefore the effect of this bill would be a minimal loss of revenue.

STATEMENT OF FACT

The need to change the paraplegic section of the law is obvious, since the present grant from the Federal Government is \$12,500. This amount in itself must be construed as disability compensation and therefore not taxable. Therefore, the paraplegic is in fact not receiving any real estate tax exemption at all.