

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 1634

H. P. 1317

House of Representatives, April 2, 1975

On Motion of Mr. Drigotas of Auburn referred to Committee on Taxation.
Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. McMahon of Kennebunk.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT to Reduce the Residence Requirement for Qualification
for a Veteran's Tax Exemption on his Estate.

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

36 MRSA § 653, sub-§ 1, ¶ F, sub-¶¶ (1) and (2) are amended to read:

(1) A veteran must have been a resident of this State at the time of his entry into service; or have been a resident of this State for at least ~~10~~ 5 years prior to making the claim for exemption; and

(2) A survivor of a deceased veteran must have been a resident of this State for at least ~~10~~ 5 years prior to making the claim for exemption; or must show that the deceased veteran, under whom the survivor claims, would have been eligible for exemption as required above; and

FISCAL NOTE

If this legislation is enacted as proposed, the estimated additional annual cost of the State would be \$5,500. The breakdown of cost would be \$5,000 for reimbursement to municipalities and \$500 loss of property tax revenue in the unorganized territory. Municipal reimbursement is on a biennial basis. The allocation between fiscal years would be as follows:

Fiscal Year	1974-75	1975-76	1976-77	1977-78
Municipal Reimbursement for Veteran's Exemption	0	0	0	\$10,000
Property Tax Revenue Loss in the Unorganized Territory	0	\$500	\$500	\$ 500

STATEMENT OF FACT

This bill reduces the residence requirements for qualification for a veteran's tax exemption on an estate from 10 to 5 years.