

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 1649

H. P. 1368

House of Representatives, April 3, 1975

On motion of Mr. Bustin of Augusta, referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Wagner of Orono.

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 ~~two~~ ~~years~~ **one year** 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 ~~two~~ ~~years~~ **one year** 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 bill is enacted as proposed, an arbitrary estimate of the additional annual cost to the State would be \$11,000. The breakdown of cost would be \$10,000 for reimbursement to municipalities and \$1,000 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	\$20,000

Fiscal Year	1974-75	1975-76	1976-77	1977-78
Property tax revenue loss in the unorganized territory	0	\$1,000	\$1,000	\$ 1,000

STATEMENT OF FACT

This bill reduces the residence requirement for qualification for a veteran's tax exemption on an estate from 10 to one year.