

MAINE STATE LEGISLATURE

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OF

STATE OF MAINE
SENATE
108TH LEGISLATURE
FIRST REGULAR SESSION

(Filing No. S-331)

SENATE AMENDMENT "B" to COMMITTEE AMENDMENT "A" to H.P. 70,
L.D. 94, Bill, "AN ACT to Increase the Exemption on Estates of
Veterans."

Amend the Amendment by striking out everything after the
first paragraph and inserting in its place the following:

' Sec. 1. 36 MRSA §653, sub-§1, ¶C-1 is enacted to read:

C-1. The estates up to the just value of \$5,000 for the
1978 tax year, and \$6,000 for each tax year thereafter,
having a taxable situs in the place of residence of veter-
ans who served in the Armed Forces of the United States
during any federally recognized war period during or before
World War I, when they shall have reached the age of 62
years or when they are receiving any form of pension or
compensation from the United States Government for total
disability, service-connected or non-service-connected, as
a veteran during any federally recognized war period during
or before World War I. The exemption provided in this para-
graph shall apply to the property of such veteran, including
property held in joint tenancy with his or her spouse;

Sec. 2. 36 MRSA §653, sub-§1, ¶D-2 is enacted to read:

D-2. The estates up to the just value of \$5,000 for the 1978 tax year, and \$6,000 for each tax year thereafter, having a taxable situs in the place of residence of the unremarried widow or minor child of any veteran who would be entitled to an exemption under paragraph ^{C-1,} / if living, or who is in receipt of a pension or compensation from the Federal Government as the widow or minor child of a veteran who served during any federally recognized war period during or before World War I. The estates up to the just value of \$5,000 for 1978 tax year, and \$6,000 for each tax year thereafter, having a taxable situs in the place of residence of the mother of a deceased veteran who is 62 years of age or older and is an unremarried widow, who is in receipt of a pension or compensation from the Federal Government based upon the service-connected death of her son during any federally recognized war period during or before World War I.

Statement of Fact

This Amendment retains the veteran's exemption presently in the law, and provides that the exemption increase proposed in the committee amendment applies only to veterans or widows and minor children of those veterans, who served in a federally recognized war period during or before World War I.


(Carpenter)

Sponsor:

County: Aroostook

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