

MAINE STATE LEGISLATURE

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STATE OF MAINE
SENATE (Filing No. S-345)
108TH LEGISLATURE
FIRST REGULAR SESSION

SENATE AMENDMENT "C" 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 veterans/^{who are}
eligible for an exemption under paragraph C, and who reside
in a municipality where there is an increase in the
property valuation in the 1978 tax year or thereafter.
The exemption provided in this paragraph shall be in lieu of
any exemption granted under paragraph C and shall apply to
the property of such veteran, including property held in
joint tenancy with his 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 of compensation from the Federal Government as the widow or minor child of a veteran, who resides in a municipality where there is an increase in the property valuation in the 1978 tax year or thereafter. 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, and who resides in a municipality where there is an increase in the property valuation in the 1978 tax year or thereafter. Any exemption granted pursuant to this paragraph shall be in lieu of any exemption under paragraph D.'

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 reside in municipalities where there has been an increase in property valuation in 1978 or thereafter

(Farley)

NAME:

COUNTY: York

Reproduced and distributed pursuant to Senate Rule 11-A.

June 28, 1977

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