

MAINE STATE LEGISLATURE

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STATE OF MAINE
SENATE
108TH LEGISLATURE
FIRST REGULAR SESSION

(Filing No. S-357)

SENATE AMENDMENT "E" 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:

(1) Prior to the effective date of this paragraph
are eligible for and receiving an exemption under
paragraph C; or

(2) Served in the Armed Forces of the United States
during any federally recognized war period during or
before World War I and who would be eligible for an
exemption under paragraph C.

The exemption provided in this paragraph shall be in lieu
of any exemption under paragraph C to which the veteran

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may be eligible and shall apply to the property of such veteran, including property held in joint tenancy with his or her spouse.

Sec. 2. 36 MRS.A §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 veteranwho would be entitled to an exemption under paragraph C, 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, and who:

(1) Prior to the effective date of this paragraph, is eligible for and receiving an exemption under paragraph D; or

(2) Is the unremarried widow or minor child of a veteran who served during any federally recognized war period during or before World War I and would be eligible for an exemption under paragraph D.

The exemption provided in this paragraph shall be in lieu of any exemption under paragraph D to which the person may be eligible.

D. ~ R.

Sec. 3. 36 MRSA §653, sub-§1, ¶D-3 is enacted to read:

D-3. 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 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:

(1) Prior to the effective date of this paragraph, is eligible for and receiving an exemption under paragraph D; or

(2) Is receiving the 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 and who would be eligible for an exemption under paragraph D.

The exemption provided in this paragraph shall be in lieu of any exemption under paragraph D to which the person may be eligible.'

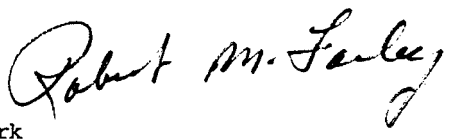
Statement of Fact

This amendment increases the veterans exemption from \$4,000 to \$5,000 for tax year 1978 and \$6,000 thereafter for those veterans and the widows, minor children and mothers of veterans who are presently receiving an exemption or who served in World War I or before.

D. O. E. R.

SENATE AMENDMENT "E" to COMMITTEE AMENDMENT "A" to H.P. 70, L.D.

(Farley)
NAME:



COUNTY: York

Reproduced and distributed pursuant to Senate Rule 11-A.

June 29, 1977

(Filing No. S-357)