

MAINE STATE LEGISLATURE

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STATE OF MAINE
SENATE (Filing No. S-419)
108TH LEGISLATURE
FIRST REGULAR SESSION

SENATE AMENDMENT " F " 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

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
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 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 unmarried

widow or minor child of any veteran who 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 ←

← 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.

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 or her son and who ←

← Is receiving the pension or compensation from the Federal Government based upon the service-connected death of her son during any federally recognized war

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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 removes from the committee amendment provisions granting an increased exemption to post-World War I veterans and their widows and minor children, who had qualified for an exemption prior to the effective date of this Act.

(Huber)
NAME: *David G. Huber*

COUNTY: Cumberland

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July 9, 1977

(Filing No. S-419)