

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

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**Legislative Document**

**No. 1229**

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H. P. 1013

House of Representatives, March 23, 1977

On motion of Mr. Carey of Waterville, referred to Committee on Taxation.  
Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Laffin of Westbrook.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

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**AN ACT Concerning Property Relief for Widows, Widowers and Retired  
Persons Living on a Fixed Income.**

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Be it enacted by the People of the State of Maine, as follows:

36 MRSA § 654, sub-§ 1, ¶ G is enacted to read:

G. The estates up to the value of \$2,000 of all widows, widowers or retired persons whose primary source of income is one or more of the following:

- (1) Pensions;
- (2) Widow's or widower's benefits;
- (3) Annuities;
- (4) Payments under the Federal Social Securities Act;
- (5) State unemployment insurance;
- (6) Veteran's disability pensions;
- (7) Public assistance aid or relief;
- (8) Workmen's compensation;
- (9) Nontaxable interest from the Federal Government or any of its instrumentalities.

Any person who desires to secure exemption under this paragraph shall make written application and file written proof of entitlement on or before the first day of April, in the year in which the exemption is first registered,

with the assessors of the place in which the person resides. The assessors shall thereafter grant such exemption to any person while he is so qualified and continues to be a resident of that place or until they are notified of reason or desire for discontinuance.

#### STATEMENT OF FACT

This bill would grant a tax exemption on the estates, up to the value of \$2,000, of widows, widowers and retired persons living on a fixed income.