

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 1347

H. P. 1129

House of Representatives, March 29, 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. Spencer of Standish.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

AN ACT to Increase the Veterans Exemption for Paraplegics.

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

36 MRSA § 653, sub-§ 1, ¶ D-1, 1st sentence, as amended by PL 1975, c. 550, § 3, is further amended to read:

The estates up to the just value of ~~\$20,000~~ \$40,000, having a taxable situs in the place of residence, for specially adapted housing units, of veterans who served in the Armed Forces of the United States during any federally recognized war period and who are paraplegic veterans, so called, within the meaning of the U.S. Code, Title 38, chapter 21, section 801, and who received a grant from the United States Government for such specially adapted housing, or of the unmarried widows of such veterans.

STATEMENT OF FACT

This bill would increase the tax exemption granted on the estates of paraplegic veterans from \$20,000 to \$40,000.