

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 34

H. P. 30

House of Representatives, December 4, 1980

Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mrs. Berube of Lewiston.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

AN ACT to Create a Real Property Tax Exemption for Veterans of a Military Confrontation Occurring During Peace Time.

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

Sec. 1. 36 MRSA § 653, sub-§ 1, ¶ C, as amended by PL 1975, c. 550, § 1, is further amended to read:

C. The estates up to the just value of \$4,000, 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, including the Korean Campaign and the Viet Nam War, **or during a military confrontation occurring in peace time when ordered into action by presidential direction**, when they shall have reached the age of 62 years or when they are receiving any form of pension or compensation from the United States Government for total disability, service-connected or non-service-connected, as a veteran. The exemption provided in this paragraph 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, ¶ E, first sentence, as amended by PL 1967, c. 67, § 5, is further amended to read:

The word "veteran" as used in this subsection shall mean any person, male or female, who was in active service in the Armed Forces of the United States during any federally recognized war period or Korean Campaign or the Viet

Nam War, or during a military confrontation occurring in peace time when ordered into action by presidential direction; and who, if discharged, retired or separated from the armed forces, was discharged, retired or separated under other than dishonorable conditions. The term "military confrontation" includes a military action in hostile territory where a direct encounter with an antagonistic force did not take place but where the threat of such encounter was recognized prior to the presidential directive.

STATEMENT OF FACT

This bill provides a \$4,000 property tax exemption for veterans ordered into action, during a peace time military confrontation, by presidential direction.