

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 374

H. P. 335

House of Representatives, January 21, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Perry of Mexico.

Cosponsor: Senator O'Leary of Oxford.

STATE OF MAINE

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

AN ACT to Provide a Tax Exemption for Veterans under 62 who are Receiving a Disability Pension.

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

Sec. 1. 36 MRSA § 653, sub-§ 1, ¶C-2 is enacted to read:

C-2. 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, when they are receiving any form of pension or compensation for total disability, service connected or nonservice connected. The exemption provided in this paragraph shall apply to the property of the veteran including property held in joint tenancy with his or her spouse.

Sec. 2. 36 MRSA § 653, sub-§ 1, ¶D-2, first ¶, as enacted by PL 1977, c. 569, § 2, is amended to read:

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 veteran who would be entitled to an exemption under paragraph C or C-2, 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.

STATEMENT OF FACT

This bill extends the property tax exemption, now available to certain veterans, to those veterans who are under 62 but are receiving a pension, for disability, from any source.