

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 654

S. P. 236

In Senate, February 5, 1981

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

EDWIN H. PERT, Clerk

Presented by Senator Teague of Somerset.

Cosponsors: Senator Pierce of Kennebec, Senator Ault of Kennebec and Representative Hickey of Augusta.

STATE OF MAINE

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

AN ACT Relating to Veterans' Tax Exemptions.

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

36 MRSA § 653, sub-§ 1, ¶F, sub-¶¶ (1) and (2), are repealed.

STATEMENT OF FACT

The bill relates to eligibility for tax exemptions available to survivors of veterans and veterans of war time service who are totally disabled or over the age of 62. The bill is introduced to correct an inequity resulting from the Maine Supreme Court's decision of December 11, 1980, in the case of **Lambert v. Wentworth et al.**

Prior to the court's decision in Lambert, veterans were eligible for tax exemptions only if they entered the service from Maine or had lived in Maine more than 10 years. The court decided that the 10-year requirement was unconstitutional, but left the requirement of being a resident of Maine at the time of entry into service. Some veterans who had been receiving the exemption are no longer eligible because they were not residents of Maine when they joined the service. This situation is unfair because it deprives veterans who are residents of Maine of the exemption regardless of the substantial contribution they have made

to the United States through their service in war time and their contribution as citizens of Maine.

The bill leaves intact the requirement that a veteran must be a resident of Maine in order to qualify for the exemption. The categories of exemptions are not expanded.