

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 1462

H. P. 1237

House of Representatives, March 24, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative C. B. Smith of Island Falls.

Cosponsor: Representative Gillis of Calais.

STATE OF MAINE

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

AN ACT to Increase the Veterans Real Property Tax Exemptions.

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

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

The estates up to the just value of ~~\$5,000~~ \$6,000 for the ~~1978~~ 1981 tax year, and ~~\$6,000~~ \$10,000 for each tax year thereafter, 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 during or before World War I and who would be eligible for an exemption under paragraph C.

Sec. 2. 36 MRSA § 653, sub-§ 1, ¶ D-1, first sentence, as amended by PL 1977, c. 407, is further amended to read:

The estates up to the just value of ~~\$40,000~~ \$50,000, 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 unremarried widows of such veterans.

Sec. 3. 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~~ \$6,000 for the ~~1978~~ 1981 tax year, and ~~\$6,000~~ \$10,000 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, 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.

Sec. 4. 36 MRSA § 653, sub-§ 1, ¶D-3, first ¶, as enacted by PL 1977, c. 569, § 3, is amended to read:

The estates up ~~on~~ to the just value of ~~\$5,000~~ \$6,000 for the ~~1978~~ 1981 tax year, and ~~\$6,000~~ \$10,000 for each tax year thereafter, having a taxable situs in the place of residence of the mother of a deceased veteran who is 62 years of age or older and is an unremarried widow who is in receipt of a pension or compensation from the Federal Government based upon the service-connected death of her son and who is receiving the pension or compensation from the Federal Government based upon the service-connected death of her son during any federally recognized war period during or before World War I and who would be eligible for an exemption under paragraph D.

Sec. 5. 36 MRSA § 653, sub-§ 1, ¶H is amended by adding after the first sentence a new sentence to read:

**The State shall also for the 1982 tax year and every tax year thereafter reimburse any municipality granting exemptions under this subsection an amount equal to \$30 for each veteran in that municipality receiving an exemption; provided that this does not apply to veterans for whom the municipality receives reimbursement under the Constitution of Maine, Article IV, Part Third, Section 23.**

#### STATEMENT OF FACT

The purpose of this bill is to increase certain veterans real property exemptions and provide for state reimbursement at the rate of \$30 per veteran, for exemptions for which the State is not now providing reimbursement.