

MAINE STATE LEGISLATURE

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(EMERGENCY)
FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 1521

H. P. 1327

House of Representatives, April 8, 1981

Reported from the Joint Standing Committee on Taxation pursuant to Joint Order H. P. 1321.

Reported by Representative Post from the Committee on Taxation. Printed under Joint Rules No. 2.

EDWIN H. PERT, Clerk

STATE OF MAINE

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

AN ACT to Amend the Tax Law Providing a One-time Property Tax Exemption for Disabled Veterans, World War I Veterans and Persons Claiming from World War I Veterans.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the 90-day period will not terminate before real property taxes are assessed on April 1, 1981; and

Whereas, the Supreme Judicial Court in December, 1980, declared unconstitutional certain sections of the law providing for veterans' property tax exemptions; and

Whereas, certain veterans residing in Maine will no longer be eligible for an exemption, unless the law is amended to be effective for April 1st; and

Whereas, many of those veterans and their families are in serious need of property tax relief; and

Whereas, the law enacted this session needs correction in order to accomplish the intent of the Legislature; and

Whereas, in the judgment of the Legislature, these facts create an emergency

within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 36 MRSA § 653, sub-§ 1, ¶ F, sub-¶ (4), first sentence, as enacted by PL 1981, c. 133, § 4, is amended to read:

Notwithstanding any other provisions of this paragraph, prior to April 1, 1982, any person claiming an exemption under paragraph C who is receiving any form of pension or compensation from the Federal Government for total disability, service-connected or nonservice-connected, as a veteran, and any person claiming an exemption under paragraph C-1, D, D-1, D-2 or D-3 shall not be required to meet the standards specified in subparagraphs (1) and (2).

Sec. 2. PL 1981, c. 133, § 7 is repealed and the following enacted in its place:

Sec. 7. Appropriation. The following funds are appropriated from the General Fund to carry out the purposes of this Act.

| | 1981-82 | 1982-83 |
|--|----------|---------|
| FINANCE AND ADMINISTRATION, DEPARTMENT OF | | |
| Bureau of Taxation | | |
| All Other | \$36,000 | — 0 — |

Emergency clause; retroactivity. In view of the emergency cited in the preamble, this Act shall take effect when approved and shall be applied retroactively to the property tax year beginning April 1, 1981.

STATEMENT OF FACT

The purpose of this bill is to ensure that all resident World War I veterans and certain resident persons claiming on the records of deceased veterans will receive a property tax exemption in 1981 even though the veteran was not a resident of this State at the time of entry into service. These changes are intended to correct the provisions of Public Law 1981, chapter 133 in order to accomplish the original intent of the Legislature.