

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 252

6
7 H.P. 208

House of Representatives, January 21, 1983

8 Received by the Clerk of the House on January 21, 1983. Referred to the
9 Committee on Taxation, and ordered printed pursuant to Joint Rule 14.

10 EDWIN H. PERT, Clerk

11 Presented by Representative Armstrong of Wilton.

12 STATE OF MAINE
13

14 IN THE YEAR OF OUR LORD
15 NINETEEN HUNDRED AND EIGHTY-THREE
16

17 AN ACT to Exempt Certain Paraplegic
18 Individuals from Property Taxation.
19

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

22 Sec. 1. 36 MRSA §654, sub-§1, ¶F, as amended by
23 PL 1975, c. 770, §202, is further amended to read:

24 F. No property conveyed to any person for the
25 purpose of obtaining exemption from taxation
26 under paragraph E shall be so exempt, and the
27 obtaining of such exemption by means of fraud-
28 ulent conveyance shall be punished by a fine of
29 not less than \$100 and not more than 2 times the
30 amount of the taxes evaded by such fraudulent
31 conveyance, whichever amount is greater. In case
32 any person entitled to such exemption has prop-
33 erty taxable in more than one place in the State,
34 such proportion of such total exemption shall be

1 made in each place as the value of the property
2 taxable in such place bears to the value of the
3 whole of the property of such person taxable in
4 the State; and

5 Sec. 2. 36 MRSA §654, sub-§1, ¶G is enacted to
6 read:

7 G. The estates of paraplegics whose federal ad-
8 justed gross income is less than \$8,600 per year.
9 To claim this exemption, the claimant must file,
10 with the municipal officers by April 1st, a nota-
11 rized copy of his federal tax return for the 2nd
12 year preceding the year in which the exemption is
13 sought. For purposes of this paragraph, a
14 paraplegic is a person legally determined to be
15 afflicted with paraplegia by the Department of
16 Human Services.

17 STATEMENT OF FACT

18 This bill provides a blanket property tax exemp-
19 tion to any paraplegic individual whose federal ad-
20 justed gross income was less than \$8,600.

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