

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 791

6
7 H.P. 640

House of Representatives, February 16, 1983

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

10 EDWIN H. PERT, Clerk

11 Presented by Representative Curtis of Waldoboro.

12 STATE OF MAINE
13

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

17 AN ACT to Increase the Veteran's
18 Property Tax Exemption by \$1,000.
19

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

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

24 C-1. The estates up to the just value of \$5,000
25 for the 1978 tax year, and ~~\$6,000~~ \$7,000 for each
26 tax year thereafter, having a taxable situs in
27 the place of residence of veterans who served in
28 the Armed Forces of the United States during any
29 federally recognized war period during or before
30 World War I and who would be eligible for an ex-
31 emption under paragraph C.

32 The exemption provided in this paragraph shall be
33 in lieu of any exemption under paragraph C to

1 which the veteran may be eligible and shall apply
2 to the property of such veteran, including prop-
3 erty held in joint tenancy with his or her
4 spouse.

5 Sec. 2. 36 MRSA §653, sub-§1, ¶D-2, as amended
6 by PL 1981, c. 133, §1, is further amended to read:

7 D-2. The estates up to the just value of \$5,000
8 for the 1978 tax year, and ~~\$6,000~~ \$7,000 for each
9 tax year thereafter, having a taxable situs in
10 the place of residence of the unremarried widow
11 or minor child of any veteran who would be enti-
12 tled to an exemption under paragraph C-1, if
13 living, or who is in receipt of a pension or com-
14 pensation from the Federal Government as the
15 widow or minor child of a veteran, and who is the
16 unremarried widow or minor child of a veteran who
17 served during any federally recognized war period
18 during or before World War I.

19 The exemption provided in this paragraph shall be
20 in lieu of any exemption under paragraph D to
21 which the person may be eligible.

22 Sec. 3. 36 MRSA §653, sub-§1, ¶D-3, as amended
23 by PL 1981, c. 133, §2, is further amended to read:

24 D-3. The estates up to the just value of \$5,000
25 for the 1978 tax year, and ~~\$6,000~~ \$7,000 for each
26 tax year thereafter, having a taxable situs in
27 the place of residence of the mother of a
28 deceased veteran who is 62 years of age or older
29 and is an unremarried widow who is in receipt of
30 a pension or compensation from the Federal Gov-
31 ernment based upon the service-connected death of
32 her son and who is receiving the pension or com-
33 pensation from the Federal Government based upon
34 the service-connected death of her son during any
35 federally recognized war period during or before
36 World War I.

37 The exemption provided in this paragraph shall be
38 in lieu of any exemption under paragraph D to
39 which the person may be eligible.

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STATEMENT OF FACT

The purpose of this bill is to increase the property tax exemption for veterans by \$1,000. This legislation is needed because property valuations have increased drastically since the current exemption was established.

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