

# MAINE STATE LEGISLATURE

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1 (EMERGENCY)  
2 (After Deadline)

3 FIRST REGULAR SESSION  
4

5 ONE HUNDRED AND ELEVENTH LEGISLATURE  
6

7 Legislative Document

No. 1299

8  
9 S.P. 430

In Senate, March 24, 1983

10 Approved for introduction by a majority of the Legislative Council pur-  
11 suant to Joint Rule 27.

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

JOY J. O'BRIEN, Secretary of the Senate

Presented by Senator Dow of Kennebec.

13  
14 STATE OF MAINE  
15

16 IN THE YEAR OF OUR LORD  
17 NINETEEN HUNDRED AND EIGHTY-THREE  
18

19 AN ACT to Provide a Property Tax  
20 Exemption for Widows of Disabled Veterans.  
21

22 **Emergency preamble.** Whereas, Acts of the Legis-  
23 lature do not become effective until 90 days after  
24 adjournment unless enacted as emergencies; and

25 Whereas, the status of property for purposes of  
26 taxation is determined on April 1st of each year; and

27 Whereas, some widows will not be eligible for an  
28 exemption unless the law is changed before April 1st;  
29 and

30 Whereas, in the judgment of the Legislature,  
31 these facts create an emergency within the meaning of  
32 the Constitution of Maine and require the following  
33 legislation as immediately necessary for the preser-  
34 vation of the public peace, health and safety; now,  
35 therefore,

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

3 36 MRSA §653, sub-§1, ¶D, as amended by PL 1975,  
4 c. 550, §2, is further amended to read:

5 D. The estates up to the just value of \$4,000,  
6 having a taxable situs in the place of residence,  
7 of the unremarried widow or minor child of any  
8 veteran who was receiving any form of disability  
9 pension from the Federal Government at the time  
10 of his death, or who would be entitled to such  
11 exemption if living, or who is in receipt of a  
12 pension or compensation from the Federal Govern-  
13 ment as the widow or minor child of a veteran.

14 The estates up to the just value of \$4,000, hav-  
15 ing a taxable situs in the place of residence, of  
16 the mother of a deceased veteran who is 62 years  
17 of age or older and is an unremarried widow who  
18 is in receipt of a pension or compensation from  
19 the Federal Government based upon the service-  
20 connected death of her son;

21 **Emergency clause.** In view of the emergency  
22 cited in the preamble, this Act shall take effect  
23 when approved.

24 STATEMENT OF FACT

25 Currently, for the widow of a disabled veteran to  
26 receive an exemption, based on his disability, he  
27 must have been receiving veteran's disability bene-  
28 fits at the time of his death. This bill extends eli-  
29 gibility to widows and minor children of veterans  
30 receiving some other form of federal disability bene-  
31 fits at the time of their death.

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