

# MAINE STATE LEGISLATURE

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1 SECOND REGULAR SESSION  
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE  
4

5 Legislative Document

No. 2049

6  
7 S.P. 746

In Senate, February 2, 1984

8 Reference to the Committee on Taxation. Ordered printed and sent down  
9 for concurrence.

10 Approved for introduction by the Legislative Council pursuant to Joint  
Rule 26.

JOY J. O'BRIEN, Secretary of the Senate

Presented by Senator Gill of Cumberland.

Cosponsors: Senator Bustin of Kennebec and Senator Erwin of Oxford.

11  
12 STATE OF MAINE  
13

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

17 AN ACT to Qualify Veterans who served  
18 in the Armed Services of Another  
19 Nation for Veterans' Tax Exemptions  
20 when They have Received Certificates  
21 of Eligibility from the United  
22 States Government.  
23

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

26 Sec. 1. 36 MRSA §653, sub-§1, ¶C, as amended by  
27 PL 1975, c. 550, §1, is further amended to read:

28 C. The estates up to the just value of \$4,000,  
29 having a taxable situs in the place of residence,  
30 of veterans who served in the Armed Forces of the  
31 United States during any federally recognized war  
32 period, including the Korean Campaign and the  
33 Viet Nam War, or who has received a certificate  
34 of eligibility from the United States Veterans'  
35 Administration for service during that period,

1 when they shall have reached the age of 62 years  
2 or when they are receiving any form of pension or  
3 compensation from the United States Government  
4 for total disability, service-connected or  
5 nonservice-connected, as a veteran. The exemp-  
6 tion provided in this paragraph shall apply to  
7 the property of such veteran including property  
8 held in joint tenancy with his or her spouse.

9 Sec. 2. 36 MRSA §653, sub-§1, ¶C-1, as enacted  
10 by PL 1977, c. 569, §1, is amended to read:

11 C-1. The estates up to the just value of \$5,000  
12 for the 1978 tax year, and \$6,000 for each tax  
13 year thereafter, having a taxable situs in the  
14 place of residence of veterans who served in the  
15 Armed Forces of the United States during any fed-  
16 erally recognized war period during or before  
17 World War I, or who has received a certificate of  
18 eligibility from the United States Veterans' Ad-  
19 ministration for service during that period, and  
20 who would be eligible for an exemption under par-  
21 agraph C.

22 The exemption provided in this paragraph shall be  
23 in lieu of any exemption under paragraph C to  
24 which the veteran may be eligible and shall apply  
25 to the property of such veteran, including prop-  
26 erty held in joint tenancy with his or her  
27 spouse.

28 Sec. 3. 36 MRSA §653, sub-§1, ¶D-1, as amended  
29 by PL 1977, c. 407, is further amended to read:

30 D-1. The estates up to the just value of  
31 \$40,000, having a taxable situs in the place of  
32 residence, for specially adapted housing units,  
33 of veterans who served in the Armed Forces of the  
34 United States during any federally recognized war  
35 period, or who has received a certificate of eli-  
36 gibility from the United States Veterans' Admin-  
37 istration for service during that period, and who  
38 are paraplegic veterans, so called, within the  
39 meaning of the ~~U-S-~~ United States Code, Title 38,  
40 chapter 21, Section 801, and who received a grant  
41 from the United States Government for such spe-  
42 cially adapted housing, or of the unremarried

1 widows of such veterans. The exemption provided  
2 in this paragraph shall apply to the property of  
3 such veteran including property held in joint  
4 tenancy with his or her spouse.

5 Sec. 4. 36 MRSA §653, sub-§1, ¶E, as amended by  
6 PL 1975, c. 432, §3, is further amended to read:

7 E. The word "veteran" as used in this subsection  
8 shall mean any person, male or female, who was in  
9 active service in the Armed Forces of the United  
10 States during any federally recognized war period  
11 or the Korean Campaign or the Viet Nam War, or who  
12 has received a certificate of eligibility from  
13 the United States Veterans' Administration for  
14 service during that period; and who, if dis-  
15 charged, retired or separated from the Armed  
16 Forces, was discharged, retired or separated un-  
17 der other than dishonorable conditions. A veter-  
18 an of the Viet Nam War shall have served on ac-  
19 tive duty for a period of more than 180 days, any  
20 part of which occurred after August 4, 1964 and  
21 before May 7, 1975, except that if he died in  
22 service or was discharged for a service-connected  
23 disability after such date. The "Viet Nam War"  
24 shall mean that period between August 5, 1964 and  
25 May 7, 1975;

26 STATEMENT OF FACT

27 The purpose of this bill is to grant veterans  
28 property tax exemptions to veterans who served in the  
29 armed services of another nation if those veterans  
30 have been issued certificates of eligibility from the  
31 United States Veterans' Administration.

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