

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE
4

5 Legislative Document

No. 237

6
7 H.P. 203

House of Representatives, January 29, 1985

8 Reference to the Committee on Taxation suggested and ordered printed.

9 EDWIN H. PERT, Clerk

10 Presented by Representative Stevens of Bangor.

Cosponsored by Representative Lacroix of Oakland, Representative Mayo of Thomaston and Representative Hickey of Augusta.

11
12 STATE OF MAINE
13

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

17 AN ACT Concerning Widow's Exemptions for
18 Local Property Taxes.
19

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

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

24 D. The estates up to the just value of \$4,000,
25 having a taxable situs in the place of residence,
26 of the unremarried widow or minor child of any
27 veteran who would be entitled to such exemption
28 if living, or who is in receipt of a pension or
29 compensation from the Federal Government as the
30 widow or minor child of a veteran.

31 The estates up to the just value of \$4,000, hav-
32 ing a taxable situs in the place of residence, of
33 the mother of a deceased veteran who is 62 years
34 of age or older and is an unremarried widow who
35 is in receipt of a pension or compensation from

1 the Federal Government based upon the service-
2 connected death of her son;

3 Any widow otherwise eligible for an exemption un-
4 der this paragraph, who remarries and is subse-
5 quently widowed or divorced, shall be eligible
6 for that exemption while she remains unmarried.

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

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

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

24 Any widow otherwise eligible for an exemption un-
25 der this paragraph, who remarries and is subse-
26 quently widowed or divorced, shall be eligible
27 for that exemption while she remains unmarried.

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

30 D-3. The estates up to the just value of \$5,000
31 for the 1978 tax year, and \$6,000 for each tax
32 year thereafter, having a taxable situs in the
33 place of residence of the mother of a deceased
34 veteran who is 62 years of age or older and is an
35 unremarried widow who is in receipt of a pension
36 or compensation from the Federal Government based
37 upon the service-connected death of her son and
38 who is receiving the pension or compensation from
39 the Federal Government based upon the service-
40 connected death of her son during any federally

1 recognized war period during or before World War
2 I.

3 The exemption provided in this paragraph shall be
4 in lieu of any exemption under paragraph D to
5 which the person may be eligible.

6 Any widow otherwise eligible for an exemption un-
7 der this paragraph, who remarries and is subse-
8 quently widowed or divorced, shall be eligible
9 for that exemption while she remains unmarried.
10

11 STATEMENT OF FACT

12 The purpose of this bill is to permit veterans'
13 widows who remarry to regain their veterans property
14 tax exemption if they are again divorced or widowed.

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