

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38

L.D. 356

(Filing No. H- 455 )

STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
112TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 286, L.D. 356,  
Bill, "AN ACT to Allow all Disabled Veterans and  
Those 62 Years of Age to Receive a \$4,000 Property  
Tax Exemption."

Amend the bill by striking out all of the title  
and inserting in its place the following:

'AN ACT to Expand the Veteran's Property Tax Exemption  
to Include Disabled Veterans Who did not Serve  
During a Federally-recognized War Period.'

Further amend the bill by striking out everything  
after the enacting clause and inserting in its place  
the following:

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

C. The estates up to the just value of \$4,000,  
having a taxable situs in the place of residence,  
of veterans who served in the Armed Forces of the  
United States during any federally recognized war  
period, including the Korean Campaign and the  
Viet Nam War, when they shall have reached the  
age of 62 years or when they are receiving any  
form of pension or compensation from the United  
States Government for total disability, service-  
connected or nonservice-connected, as a veteran.  
Notwithstanding the definition of "veteran" in  
paragraph E, the exemption provided by this para-  
graph shall be available to any person who has a  
100% service-connected disability resulting from  
active service in the Armed Forces of the United  
States, without regard to whether that service  
occurred during a federally-recognized war peri-  
od, and who was discharged, retired or separated

COMMITTEE AMENDMENT "A" to H.P. 286, L.D. 356

1 from the Armed Forces under other than dishonor-  
2 able conditions. The exemption provided in this  
3 paragraph shall apply to the property of such  
4 veteran including property held in joint tenancy  
5 with his or her spouse.

6 Sec. 2. 36 MRSA §661, first paragraph, as en-  
7 acted by PL 1981, c. 133, §5, is amended to read:

8 As required by the Constitution of Maine, Article  
9 IV, Part 3, Section 23, the The Treasurer of State  
10 shall reimburse each municipality 50% of the property  
11 tax revenue loss suffered by that municipality during  
12 the previous calendar year as a result of statutory  
13 property tax exemptions or credits enacted after  
14 April 1, 1978. The property tax revenue loss shall  
15 be determined pursuant to the following procedure.

16 Sec. 3. Appropriation. The following funds are  
17 appropriated from the General Fund to carry out the  
18 purposes of this Act.

19 1986-87

20 FINANCE AND ADMINISTRATION,  
21 DEPARTMENT OF

22 Bureau of Taxation (\$6,500)'

23 STATEMENT OF FACT

24 This amendment expands the property tax exemption  
25 for veterans to include veterans who have 100% ser-  
26 vice-connected disability, but who are currently not  
27 eligible because they did not serve during specified  
28 war periods. This amendment also provides an appro-  
29 priation to cover 50% of the property tax loss to mu-  
30 nicipalities as a result of this exemption.

Reported by the Committee on Taxation  
Reproduced and distributed under the direction of the  
Clerk of the House