

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 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE
4

5 Legislative Document

No. 983

6
7 S.P. 362

In Senate, March 12, 1985

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

10 JOY J. O'BRIEN, Secretary of the Senate

Presented by Senator Tuttle of York.

Cosponsored by Senator Diamond of Cumberland and Representative
11 McCollister of Canton.

12 STATE OF MAINE
13

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

17 AN ACT Concerning Property Tax Exemptions for
18 Veterans and Widows of Certain
19 Veterans.
20

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

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

25 C. The estates up to the just value of \$4,000
26 \$5,000, having a taxable situs in the place of
27 residence, of veterans who served in the Armed
28 Forces of the United States during any federally
29 recognized war period, including the Korean Cam-
30 paign and the Viet Nam War, when they shall have
31 reached the age of 62 years or when they are re-
32 ceiving any form of pension or compensation from
33 the United States Government for total disabili-
34 ty, service-connected or nonservice-connected, as
35 a veteran. The exemption provided in this para-
36 graph shall apply to the property of such veteran

1 including property held in joint tenancy with his
2 or her spouse.

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

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

13 The exemption provided in this paragraph shall be
14 in lieu of any exemption under paragraph C to
15 which the veteran may be eligible and shall apply
16 to the property of such veteran, including prop-
17 erty held in joint tenancy with his or her
18 spouse.

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

21 D. The estates up to the just value of ~~\$4,000~~
22 \$5,000, having a taxable situs in the place of
23 residence, of the unremarried widow or minor
24 child of any veteran who was receiving any form
25 of disability pension from the Federal Government
26 at the time of his death, or who would be enti-
27 tled to such exemption if living, or who is in
28 receipt of a pension or compensation from the
29 Federal Government as the widow or minor child of
30 a veteran.

31 The estates up to the just value of ~~\$4,000~~
32 \$5,000, having a taxable situs in the place of
33 residence, of the mother of a deceased veteran
34 who is 62 years of age or older and is an unre-
35 married widow who is in receipt of a pension or
36 compensation from the Federal Government based
37 upon the service-connected death of her son;

38 Sec. 4. 36 MRSA §653, sub-§1, ¶D-2, as amended
39 by PL 1981, c. 133, §1, is further amended to read:

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

13 The exemption provided in this paragraph shall be
14 in lieu of any exemption under paragraph D to
15 which the person may be eligible.

16 Sec. 5. 36 MRSA §653, sub-§1, ¶D-3, as amended
17 by PL 1981, c. 133, §2, is further amended to read:

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

31 The exemption provided in this paragraph shall be
32 in lieu of any exemption under paragraph D to
33 which the person may be eligible.

1

STATEMENT OF FACT

2

3

4

5

6

7

The purpose of this bill is to increase the veterans' property tax exemption by \$1,000. The bill also extends eligibility to widows and minor children of veterans receiving some form of federal disability benefits other than veterans' disability benefits at the time of their deaths.

8

1624022085