

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)

FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 862

H.P. 639 House of Representatives, March 20, 1987
Reference to the Committee on Taxation suggested and
ordered printed.

EDWIN H. PERT, Clerk
Presented by Representative RACINE of Biddeford.

Cosponsored by Representatives PARADIS of Old Town,
RICHARD of Madison and PERRY of Mexico.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND EIGHTY-SEVEN

AN ACT to Create a Veterans' Property Tax
Exemption Based on Disability.

1
2
3

4 Be it enacted by the People of the State of Maine as
5 follows:

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

8 D-1. The estates up to the just value of
9 \$40,000, having a taxable situs in the place of
10 residence, for specially adapted housing units,
11 of veterans who served in the Armed Forces of the
12 United States during any federally recognized war
13 period and who are paraplegic veterans, so
14 called, within the meaning of the U.S. Code, Ti-
15 tle 38, chapter 21, section 801, and who received
16 a grant from the United States Government for

1 such specially adapted housing, or of the unre-
2 married widows of such veterans. The exemption
3 provided in this paragraph shall apply to the
4 property of such veteran including property held
5 in joint tenancy with his or her spouse. Any
6 veteran eligible under this section may elect to
7 receive benefits under subsection 2 in lieu of
8 benefits under this paragraph.

9 Sec. 2. 36 MRSA §653, sub-§2 is enacted to read:

10 2. Disabled veteran. The estate of a disabled
11 veteran shall be exempt from taxation on the basis
12 that the veteran's disability percentage shall be the
13 percentage amount of the veteran's estate which is
14 considered exempt.

15 STATEMENT OF FACT

16 This bill allows disabled veterans an exemption
17 which would be equal to the percentage amount of
18 their disability.

19 0362031387