

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 1086

H.P. 812 House of Representatives, April 2, 1987
Reference to the Committee on Taxation suggested and
ordered printed.

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

Cosponsored by Representatives SCARPINO of St. George and
CLARK of Millinocket.

STATE OF MAINE

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

AN ACT to Alter the Exemptions in Property
Tax.

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

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 \$47,000
\$6,000, 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 Cam-
paign and the Viet Nam War, when they shall have
reached the age of 62 years or when they are re-
ceiving any form of pension or compensation from
the United States Government for total disabili-

1 ty, service-connected or nonservice-connected, as
2 a veteran. The exemption provided in this para-
3 graph shall apply to the property of such veteran
4 including property held in joint tenancy with his
5 or her spouse.

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

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

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

22 Sec. 3. 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 \$6,000, having a taxable situs in the place of
26 residence, of the unremarried widow or minor
27 child of any veteran who would be entitled to
28 such exemption if living, or who is in receipt of
29 a pension or compensation from the Federal Gov-
30 ernment as the widow or minor child of a veteran.

31 The estates up to the just value of ~~\$4,000~~
32 \$6,000, 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;

1 **Sec. 4. 36 MRSA §653, sub-§1, ¶D-1, as amended**
2 by PL 1977, c. 407, is further amended to read:

3 D-1. The estates up to the just value of ~~§40,000~~
4 §42,000, having a taxable situs in the place of
5 residence, for specially adapted housing units,
6 of veterans who served in the Armed Forces of the
7 United States during any federally recognized war
8 period and who are paraplegic veterans, so
9 called, within the meaning of the U.S. Code, Ti-
10 tle 38, chapter 21, section 801, and who received
11 a grant from the United States Government for
12 such specially adapted housing, or of the unre-
13 married widows of such veterans. The exemption
14 provided in this paragraph shall apply to the
15 property of such veteran including property held
16 in joint tenancy with his or her spouse.

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

19 D-2. The estates up to the just value of \$5,000
20 for the 1978 tax year, and ~~§6,000~~ §8,000 for each
21 tax year thereafter, having a taxable situs in
22 the place of residence of the unremarried widow
23 or minor child of any veteran who would be enti-
24 tled to an exemption under paragraph C-1, if liv-
25 ing, or who is in receipt of a pension or compen-
26 sation from the Federal Government as the widow
27 or minor child of a veteran, and who is the unre-
28 married widow or minor child of a veteran who
29 served during any federally recognized war period
30 during or before 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.

34 **Sec. 6. 36 MRSA §653, sub-§1, ¶D-3, as amended**
35 by PL 1981, c. 133, §2, is further amended to read:

36 D-3. The estates up to the just value of \$5,000
37 for the 1978 tax year, and ~~§6,000~~ §8,000 for each
38 tax year thereafter, having a taxable situs in
39 the place of residence of the mother of a de-

1 ceased veteran who is 62 years of age or older
2 and is an unremarried widow who is in receipt of
3 a pension or compensation from the Federal Govern-
4 ment based upon the service-connected death of
5 her son and who is receiving the pension or com-
6 pensation from the Federal Government based upon
7 the service-connected death of her son during any
8 federally recognized war period during or before
9 World War I.

10 The exemption provided in this paragraph shall be
11 in lieu of any exemption under paragraph D to
12 which the person may be eligible.

13 STATEMENT OF FACT

14 This bill will increase the amount of the tax ex-
15 empt estate allowed to veterans by \$2,000.

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