

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)



114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 51

H.P. 40

House of Representatives, January 30, 1989

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative PARADIS of Old Town.

Cosponsored by Representative RICHARD of Madison, Senator ERWIN of Oxford and Senator WEYMOUTH of Kennebec.

STATE OF MAINE

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

An Act to Create a Veterans' Property Tax Exemption Based on
Disability.



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

3 Sec. 1. 36 MRSA §653, sub-§1, ¶D-1, as amended by PL 1977, c.
5 407, is further amended to read:

7 D-1. The estates up to the just value of \$40,000, having a
9 taxable situs in the place of residence, for specially
11 adapted housing units, of veterans who served in the Armed
13 Forces of the United States during any federally recognized
15 war period and who are paraplegic veterans, so called,
17 within the meaning of the U.S. United States Code, Title 38,
19 ~~chapter 21, section 801~~ Chapter 21, Section 801, and who
21 received a grant from the United States Government for such
23 specially adapted housing, or of the unremarried widows
25 surviving spouses of such these veterans. The exemption
27 provided in this paragraph shall apply to the property of
29 such a veteran including property held in joint tenancy with
31 his or her the veteran's spouse. A veteran eligible under
33 this section may elect to receive benefits under subsection
2 in lieu of benefits under this paragraph.

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

25 2. Disabled veteran. The percentage of a veteran's estate
27 exempt from tax shall equal the percentage of the veteran's
29 disability.

31 STATEMENT OF FACT

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