



## 114th MAINE LEGISLATURE

## FIRST REGULAR SESSION - 1989

Legislative Document

No. 385

H.P. 273

House of Representatives, February 23, 1989

Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative GREENLAW of Standish. Cosponsored by Representative PARADIS of Old Town, Representative JALBERT of Lisbon and Senator ERWIN of Oxford.

**STATE OF MAINE** 

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

An Act to Provide a Property Tax Exemption to Former Members of the Merchant Marine with War-time Service.



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

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Sec. 1.36 MRSA §653, sub-§1,  $\PC$ , as amended by PL 1975, c. 550, §1, is further amended to read:

с. 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 or Merchant Marine of the United States during any federally recognized war period, including the Korean Campaign and the Viet-Nam- Vietnam 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. The exemption provided in this paragraph shall apply to the property of such that veteran including property held in joint tenancy with his-or-her that veteran's spouse.

Sec. 2. Retroactivity. This Act shall be applied retroactive to April 1, 1988.

## STATEMENT OF FACT

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This bill provides that former members of the Merchant 27 Marine with war-time service are eligible to receive a \$4,000 property tax exemption provided to other Maine veterans 29 retroactive to April 1, 1988.