

# MAINE STATE LEGISLATURE

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# 114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

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Legislative Document

No. 518

H.P. 387

House of Representatives, March 1, 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 TOWNSEND of Eastport.

Cosponsored by Representative JALBERT of Lisbon and Representative HICKEY of Augusta.

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STATE OF MAINE

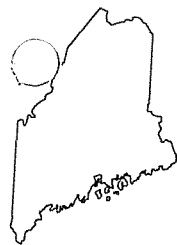
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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND EIGHTY-NINE

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**An Act to Provide a Property Tax Exemption for Veterans over 62  
Years of Age Who Served in the Allied Forces in World War II.**

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

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

5  
7 C. The estates up to the just value of \$4,000, having a  
taxable situs in the place of residence, of veterans who  
9 served in the Armed Forces of the United States during any  
federally recognized war period, including the Korean  
11 Campaign and the Viet Nam War or who has served in the armed  
forces of an allied nation before becoming a United States  
citizen, when they shall have reached the age of 62 years or  
13 when they are receiving any form of pension or compensation  
from the United States Government for total disability,  
15 service-connected or nonservice-connected, as a veteran. The  
exemption provided in this paragraph shall apply to the  
17 property of such veteran including property held in joint  
tenancy with his or her spouse.

19 Sec. 2. 36 MRSA §653, sub-§1, ¶C-1, as enacted by PL 1977, c.  
21 569, §1, is amended to read:

23 C-1. The estates up to the just value of \$5,000 for the  
1978 tax year, and \$6,000 for each tax year thereafter,  
25 having a taxable situs in the place of residence of veterans  
who served in the Armed Forces of the United States during  
27 any federally recognized war period during or before World  
War I, or who has served in the armed forces of an allied  
29 nation before becoming a United States citizen, and who  
would be eligible for an exemption under paragraph C.

31 The exemption provided in this paragraph shall be in lieu of  
33 any exemption under paragraph C to which the veteran may be  
eligible and shall apply to the property of such veteran,  
35 including property held in joint tenancy with his or her  
spouse.

37 Sec. 3. 36 MRSA §653, sub-§1, ¶D, as amended by PL 1975, c.  
39 550, §2, is further amended to read:

41 D. The estates up to the just value of \$4,000, having a  
taxable situs in the place of residence, of the unremarried  
43 widow or minor child of any veteran who would be entitled to  
such exemption if living, or who is in receipt of a pension  
45 or compensation from the Federal Government as the widow or  
minor child of a veteran.

47 The estates up to the just value of \$4,000, having a taxable  
49 situs in the place of residence, of the mother of a deceased  
veteran who is 62 years of age or older and is an  
51 unremarried widow who is in receipt of a pension or

1 compensation from the Federal Government based upon the  
2 service-connected death of her son~~†~~.

3  
4 **Sec. 4. 36 MRSA §653, sub-§1, ¶D-1**, as amended by PL 1977, c.  
5 407, is further amended to read:

6  
7 D-1. The estates up to the just value of \$40,000, having a  
8 taxable situs in the place of residence, for specially  
9 adapted housing units, of veterans who served in the Armed  
10 Forces of the United States during any federally recognized  
11 war period, or who has served in the armed forces of an  
12 allied nation before becoming a United States citizen, and  
13 who are paraplegic veterans, so called, within the meaning  
14 of the U.S. Code, Title 38, chapter 21, section 801, and who  
15 received a grant from the United States Government for such  
16 specially adapted housing, or of the unremarried widows of  
17 such veterans. The exemption provided in this paragraph  
18 shall apply to the property of such veteran including  
19 property held in joint tenancy with his or her spouse.

20  
21 **Sec. 5. 36 MRSA §653, sub-§1, ¶E**, as amended by PL 1975, c.  
22 432, §3, is further amended to read:

23  
24 E. The word "veteran" as used in this subsection shall mean  
25 any person, male or female, who was in active service in the  
26 Armed Forces of the United States during any federally  
27 recognized war period or the Korean Campaign or the Viet Nam  
28 War, or who has served in the armed forces of an allied  
29 nation before becoming a United States citizen; and who, if  
30 discharged, retired or separated from the Armed Forces, was  
31 discharged, retired or separated under other than  
32 dishonorable conditions. A veteran of the Viet Nam War shall  
33 have served on active duty for a period of more than 180  
34 days, any part of which occurred after August 4, 1964 and  
35 before May 7, 1975, except that if he the veteran died in  
36 service or was discharged for a service-connected disability  
37 after such date. The "Viet Nam War" shall mean that period  
38 between August 5, 1964 and May 7, 1975~~†~~.

39  
40  
41 **STATEMENT OF FACT**

42  
43 The purpose of this bill is to grant property tax exemptions  
44 to veterans who served in the armed services of an allied nation  
45 before becoming United States citizens during any federally  
46 recognized war period, including the Korean Campaign and the Viet  
47 Nam War.