

# MAINE STATE LEGISLATURE

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# 114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

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Legislative Document

No. 850

H.P. 627

House of Representatives, March 21, 1989

Reference to the Committee on Taxation suggested and ordered printed.

*Ed Pert*

EDWIN H. PERT, Clerk

Presented by Representative JALBERT of Lisbon.

Cosponsored by Representative REED of Falmouth and Senator ERWIN of Oxford.

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STATE OF MAINE

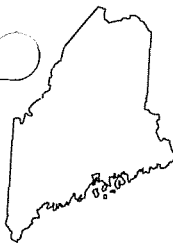
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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND EIGHTY-NINE

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An Act to Correct Inequities in the Veterans Tax Exemptions.

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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 Vietnam War, when they shall have  
reached the age of 62 years or when they are receiving any  
13           form of pension or compensation from the United States  
Government for total disability, service-connected or  
15           nonservice-connected, as a veteran. The exemption provided  
in this paragraph shall apply to the property of such the  
17           veteran including property held in joint tenancy with his-~~er~~  
her that veteran's spouse.

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

21  
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 and who would be eligible for an exemption under  
paragraph C.

29  
31           The exemption provided in this paragraph shall be in lieu of  
any exemption under paragraph C to which the veteran may be  
33           eligible and shall apply to the property of such the  
veteran, including property held in joint tenancy with his  
35           ~~er-her~~ that veteran's spouse.

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

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

45  
47           The estates up to the just value of \$4,000, having a taxable  
situs in the place of residence, of the mother of a deceased  
49           veteran who is 62 years of age or older and is an  
unremarried widow who is in receipt of a pension or  
51           compensation from the Federal Government based upon the  
service-connected death of her son.

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

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

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

18  
19           D-2. The estates up to the just value of \$5,000 for the  
20           1978 tax year, and \$6,000 for each tax year thereafter,  
21           having a taxable situs in the place of residence of the  
22           unremarried widow or minor child of any veteran who would be  
23           entitled to an exemption under paragraph C-1, if living, or  
24           who is in receipt of a pension or compensation from the  
25           Federal Government as the widow or minor child of a veteran,  
26           and who is the unremarried widow or minor child of a veteran  
27           who served during any federally recognized war period during  
28           or before World War I.

29  
30           The exemption provided in this paragraph shall be in lieu of  
31           any exemption under paragraph D to which the person may be  
32           eligible.

33  
34           **Sec. 6. 36 MRSA §653, sub-§1, ¶D-3**, as amended by PL 1981, c.  
35           133, §2, is further amended to read:

36  
37           D-3. The estates up to the just value of \$5,000 for the  
38           1978 tax year, and \$6,000 for each tax year thereafter,  
39           having a taxable situs in the place of residence of the  
40           mother of a deceased veteran who is 62 years of age or older  
41           and is an unremarried widow who is in receipt of a pension  
42           or compensation from the Federal Government based upon the  
43           service-connected death of her son and who is receiving the  
44           pension or compensation from the Federal Government based  
45           upon the service-connected death of her son during any  
46           federally recognized war period during or before World War I.

47  
48           The exemption provided in this paragraph shall be in lieu of  
49           any exemption under paragraph D to which the person may be  
50           eligible.  
51

