

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1990

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Legislative Document

No. 39

S.P. 29

In Senate, January 3, 1991

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator TWITCHELL of Oxford.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY

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An Act to Increase the Property Tax Exemption for Disabled Veterans.

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

36 MRSA §653, sub-§1, ¶D-1, as amended by PL 1989, c. 501,  
Pt. Z, is further amended to read:

D-1. The estates up to the just value of \$47,500 ~~\$95,000~~,  
having a taxable situs in the place of residence, for  
specially adapted housing units, of veterans who served in  
the Armed Forces of the United States during any federally  
recognized war period and who are paraplegic veterans,  
so-called, within the meaning of the United States Code,  
Title 38, Chapter 21, Section 801, and who received a grant  
from the United States Government for the specially adapted  
housing, or of the unremarried widows of the veterans. The  
exemption provided in this paragraph ~~shall apply~~ applies to  
the property of the veteran including property held in joint  
tenancy with that veteran's spouse.

#### STATEMENT OF FACT

This bill increases the property tax exemption for  
paraplegic veterans.