

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document


No. 154

H.P. 112

House of Representatives, January 25, 1993

**An Act to Adjust Veterans' Property Tax Exemptions to Coincide with
the Increase in Property Values.**

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative HEINO of Boothbay.

Cosponsored by Representatives CARROLL of Gray, GREENLAW of Standish, JALBERT of Lisbon, MURPHY of Berwick, Senator BALDACCI of Penobscot.

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

2
3 **Sec. 1. 36 MRSA §653, sub-§1, ¶C**, as repealed and replaced by
4 PL 1989, c. 878, Pt. A, §104, is amended to read:

6 C. The estates up to the just value of \$5,000 ~~\$8,000~~,
7 having a taxable situs in the place of residence, of
8 veterans who served in the Armed Forces of the United States
9 during any federally recognized war period, including the
10 Korean Campaign and the Vietnam War, when they shall have
11 reached the age of 62 years or when they are receiving any
12 form of pension or compensation from the United States
13 Government for total disability, service-connected or
14 nonservice-connected, as a veteran. The exemption provided
15 in this paragraph ~~shall apply~~ applies to the property of
16 that veteran including property held in joint tenancy with
17 that veteran's spouse.

18 **Sec. 2. 36 MRSA §653, sub-§1, ¶¶D and D-2**, as amended PL 1989,
19 c. 501, Pt. Z, are further amended to read:

22 D. The estates up to the just value of \$5,000 ~~\$8,000~~,
23 having a taxable situs in the place of residence, of the
24 unmarried widow or minor child of any veteran who would be
25 entitled to the exemption if living, or who is in receipt of
26 a pension or compensation from the Federal Government as the
27 widow or minor child of a veteran.

28 The estates up to the just value of \$5,000 ~~\$8,000~~, having a
29 taxable situs in the place of residence, of the mother of a
30 deceased veteran who is 62 years of age or older and is an
31 unmarried widow who is in receipt of a pension or
32 compensation from the Federal Government based upon the
33 service-connected death of her son.

36 D-2. The estates up to the just value of \$7,000 ~~\$8,000~~,
37 having a taxable situs in the place of residence of the
38 unmarried widow or minor child of any veteran who would be
39 entitled to an exemption under paragraph C-1, if living, or
40 who is in receipt of a pension or compensation from the
41 Federal Government as the widow or minor child of a veteran,
42 and who is the unmarried widow or minor child of a veteran
43 who served during any federally recognized war period during
44 or before World War I.

46 The exemption provided in this paragraph ~~shall be~~ is in lieu
47 of any exemption under paragraph D to which the person may
48 be eligible.

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STATEMENT OF FACT

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This bill raises the property exemption for veterans and
4 their dependents to \$8,000.