

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

No. 1010

S.P. 336

In Senate, March 25, 1993

An Act to Exempt Veterans Over 60 Years of Age from the Property Tax.

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 CAHILL of Sagadahoc. (BY REQUEST).

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

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Sec. 1. 36 MRSA §653, sub-§1, ¶C, as repealed and replaced by PL 1989, c. 878, Pt.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

~~C. The estates up-to-the-just-value-of-\$5,000,~~ having a taxable situs in the place of residence, of veterans who served in the Armed Forces of the United States during any federally recognized war period, including the Korean Campaign and the Vietnam War, when they shall have reached the age of ~~62~~ 60 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~~ applies to the property of that veteran including property held in joint tenancy with that veteran's spouse.

Sec. 2. 36 MRSA §653, sub-§1, ¶C-1, as amended by PL 1989, c. 501, Pt. Z, is repealed.

Sec. 3. 36 MRSA §653, sub-§1, ¶D, as amended by PL 1989, c. 501, Pt. Z, is further amended to read:

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

~~The estates up-to-the-just-value-of-\$5,000,~~ having a taxable situs in the place of residence, of the mother of a deceased veteran who is ~~62~~ 60 years of age or older and is an unremarried widow who is in receipt of a pension or compensation from the Federal Government based upon the service-connected death of her son.

Sec. 4. 36 MRSA §653, sub-§1, ¶¶D-1 to D-3, as amended by PL 1989, c. 501, Pt. Z, are repealed.

Sec. 5. 36 MRSA §653, sub-§1, ¶E, as amended by PL 1989, c. 501, Pt. Z and c. 502, Pt. A, §128, is repealed and the following enacted in its place:

E. The word "veteran" as used in this subsection means any person, male or female, who was in active service in the Armed Forces of the United States during any federally recognized war period, the Korean Campaign or the Vietnam War; and who, if discharged, retired or separated from the

2 Armed Forces, was discharged, retired or separated under
4 other than dishonorable conditions. A veteran of the
6 Vietnam War must have served on active duty for a period of
8 more than 180 days, any part of which occurred after August
10 4, 1964 and before May 7, 1975; the veteran must have died
12 in service during that period; or the veteran must have been
14 discharged for a service-connected disability acquired
16 during that period. The "Vietnam War" means that period
18 between August 5, 1964 and May 7, 1975.

20 **Sec. 6. 36 MRSA §653, sub-§1, ¶F,** as corrected by RR 1991, c.
22 2, §132, is repealed and the following enacted in its place:

24 F. An exemption may not be granted to any person under this
26 subsection unless the person is a resident of this State.

28 **Sec. 7. 36 MRSA §653, sub-§1, ¶H,** as amended by PL 1989, c.
30 501, Pt. Z, is further amended to read:

32 H. Any ~~Notwithstanding section 661, any~~ municipality
34 granting exemptions under this subsection ~~shall have~~ has a
36 valid claim against the State to recover 90% ~~100%~~ of the
38 taxes lost by reason of the exemptions ~~as exceeds 3% of the~~
~~total local tax levy,~~ upon proof of the facts in form
satisfactory to the Commissioner of Finance. The claims
~~shall~~ must be presented to the Legislature next convening.

32 **Sec. 8. Application.** This Act applies for property tax years
34 beginning on or after April 1, 1993.

STATEMENT OF FACT

36 This bill exempts the estates of veterans over 60 years of
38 age from all property taxes. The bill also requires the State to
reimburse municipalities for 100% of lost tax revenue.