

# MAINE STATE LEGISLATURE

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# 116th MAINE LEGISLATURE

## SECOND REGULAR SESSION-1994

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Legislative Document

No. 1923

H.P. 1413

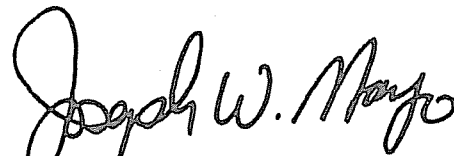
House of Representatives, February 23, 1994

**An Act to Provide Equity in the Laws Concerning Tax Exemptions for Veterans.**

(AFTER DEADLINE)

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Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 27. Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative LIBBY of Kennebunk.

Cosponsored by Representatives: CAMERON of Rumford, JACQUES of Waterville, JALBERT of Lisbon, REED of Dexter, SKOGLUND of St. George, Senator: BALDACCI of Penobscot.

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

2  
4       Sec. 1. 36 MRSA §653, sub-§1, ¶C, as amended by PL 1993, c.  
427, §6, is repealed and the following enacted in its place:

6       C. The estates up to the just value of \$5,000, having a  
8       taxable situs in the place of residence, of veterans who  
      served in the Armed Forces of the United States:

10       (1) During any federally recognized war period,  
12       including the Korean Campaign, the Vietnam War and the  
14       Persian Gulf War, when they have reached the age of 62  
16       years or when they are receiving any form of pension or  
18       compensation from the United States Government for  
20       total disability, service-connected or  
22       nonservice-connected, as a veteran. A veteran of the  
24       Vietnam War must have served on active duty for a  
      period of more than 180 days, any part of which  
      occurred after August 4, 1964 and before May 7, 1975,  
      unless the veteran died in service or was discharged  
      for a service-connected disability after that date.  
      "Vietnam War" means the period between August 5, 1964  
      and May 7, 1975. "Persian Gulf War" means service on  
      active duty between August 7, 1990 and April 11, 1991;  
      or

26       (2) Who are disabled by injury or disease incurred or  
28       aggravated during active military service in the line  
30       of duty and are receiving any form of pension or  
32       compensation from the United States Government for  
      total, service-connected disability.

34       The exemptions provided in this paragraph apply to the  
36       property of that veteran, including property held in joint  
      tenancy with that veteran's spouse.

38       Sec. 2. 36 MRSA §653, sub-§1, ¶D-1, as amended by PL 1989, c.  
501, Pt. Z, is further amended to read:

40       D-1. The estates up to the just value of \$47,500, having a  
42       taxable situs in the place of residence, for specially  
44       adapted housing units, of veterans who served in the Armed  
46       Forces of the United States during any federally recognized  
48       war period, including the Korean Campaign, the Vietnam War  
50       and the Persian Gulf War, 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. A  
      veteran of the Vietnam War must have served on active duty

2 for a period of more than 180 days, any part of which  
4 occurred after August 4, 1964 and before May 7, 1975, unless  
6 the veteran died in service or was discharged for a  
8 service-connected disability after that date. "Vietnam War"  
10 means the period between August 5, 1964 and May 7, 1975.  
12 "Persian Gulf War" means service on active duty between  
14 August 7, 1990 and April 11, 1991. The exemption provided  
16 in this paragraph shall apply to the property of the veteran  
18 including property held in joint tenancy with that veteran's  
20 spouse.

22 **Sec. 3. 36 MRSA §653, sub-§1, ¶E, as repealed and replaced by**  
24 **PL 1993, c. 395, §11 and c. 427, §7, is repealed and the**  
26 **following enacted in its place:**

28 E. The word "veteran" as used in this subsection means any  
30 person, male or female, who was in active service in the  
32 Armed Forces of the United States and who, if discharged,  
34 retired or separated from the Armed Forces, was discharged,  
36 retired or separated under other than dishonorable  
38 conditions.

#### 24 STATEMENT OF FACT

26 This bill extends the property tax exemption for veterans to  
28 veterans who are disabled by injury or disease incurred or  
30 aggravated during active military service in the line of duty and  
32 are receiving any form of pension or compensation from the United  
34 States Government for total, service-connected disability and to  
36 certain qualifying members of their families.

38 This document has not yet been reviewed to determine the  
need for cross-reference, stylistic and other technical  
amendments to conform existing law to current drafting standards.