

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

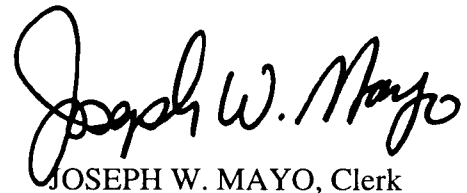
No. 593

H.P. 430

House of Representatives, February 17, 1995

An Act to Increase the Veterans' Property Tax Exemption.

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative DORE of Auburn.
Cosponsored by Representatives: BUNKER of Kossuth Township, CLARK of Millinocket,
GERRY of Auburn, HATCH of Skowhegan, MURPHY of Berwick, NADEAU of Saco,
TRIPP of Topsham, Senator: CAREY of Kennebec.

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3 **Sec. 1. 36 MRSA §653, sub-§1, ¶C**, as repealed and replaced by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 1993, c. 739, §1, is amended to read:

6

7 C. The estates up to the just value of ~~\$5,000~~ \$10,000,
8 having a taxable situs in the place of residence, of
9 veterans who served in the Armed Forces of the United States:

10

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

26

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

32

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

36

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

40

41 C-1. The estates up to the just value of ~~\$7,000~~ \$14,000,
42 having a taxable situs in the place of residence of veterans
43 who served in the Armed Forces of the United States during
44 any federally recognized war period during or before World
45 War I and who would be eligible for an exemption under
46 paragraph C.

46

47 The exemption provided in this paragraph ~~shall be~~ is in lieu
48 of any exemption under paragraph C to which the veteran may
be eligible and ~~shall apply~~ applies to the property of that

2 veteran, including property held in joint tenancy with that
veteran's spouse.

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

6
8 D. The estates up to the just value of ~~\$5,000~~ \$10,000,
10 having a taxable situs in the place of residence, of the
12 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.

14 The estates up to the just value of ~~\$5,000~~ \$10,000, having a
16 taxable situs in the place of residence, of the mother of a
18 deceased veteran who is 62 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.

20 **Sec. 4. 36 MRSA §653, sub-§1, ¶D-2,** as amended by PL 1989, c.
22 501, Pt. Z, is further amended to read:

24 D-2. The estates up to the just value of ~~\$7,000~~ \$14,000,
26 having a taxable situs in the place of residence of the
unremarried widow or minor child of any veteran who would be
28 entitled to an exemption under paragraph C-1, if living, or
who is in receipt of a pension or compensation from the
30 Federal Government as the widow or minor child of a veteran,
and who is the unremarried widow or minor child of a veteran
32 who served during any federally recognized war period during
or before World War I.

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

38 **Sec. 5. 36 MRSA §653, sub-§1, ¶D-3,** as amended by PL 1989, c.
501, Pt. Z, is further amended to read:

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42 D-3. The estates up to the just value of ~~\$7,000~~ \$14,000,
44 having a taxable situs in the place of residence of the
mother of a deceased veteran who is 62 years of age or older
and is an unremarried widow who is in receipt of a pension
46 or compensation from the Federal Government based upon the
service-connected death of her son and who is receiving the
48 pension or compensation from the Federal Government based
upon the service-connected death of her son during any
50 federally recognized war period during or before World War
I.

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

STATEMENT OF FACT

This bill doubles the property tax exemption for veterans.