

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 215

S.P. 76

In Senate, January 16, 1997

An Act to Amend the Veterans Property Tax Exemption.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator FERGUSON of Oxford.
Cosponsored by Senators: MacKINNON of York, MICHAUD of Penobscot, Representative:
BAKER of Dixfield.

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

2
3 **Sec. 1. 36 MRSA §653, sub-§1, ¶C**, as amended by PL 1995, c.
4 368, Pt. CCC, §1 and affected by §11, are further amended to read:

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

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

38 **Sec. 2. 36 MRSA §653, sub-§1, ¶¶C-1 and D**, as amended by PL
39 1995, c. 368, Pt. CCC, §2 and affected by §11, are further
40 amended to read:

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

48 The exemption provided in this paragraph is in lieu of any
49 exemption under paragraph C to which the veteran may be
50 eligible and applies to the property of that veteran,
including property held in joint tenancy with that veteran's

2 spouse or held in a revocable living trust for the benefit
of that veteran.

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

12 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
14 veteran who is 62 years of age or older and is an
unremarried widow who is in receipt of a pension or
16 compensation from the Federal Government based upon the
service-connected death of her child.

18 The exemptions provided in this paragraph apply to the
property of an unremarried widow, minor child or mother of a
20 deceased veteran, including property held in a revocable
living trust for the benefit of that unremarried widow,
22 minor child or mother of a deceased veteran.

24 **Sec. 3. 36 MRSA §653, sub-§1, ¶D-1**, as amended by PL 1995, c.
368, Pt. CCC, §3 and affected by §11, is further amended to read:

26 D-1. The estates up to the just value of \$47,500, having a
28 taxable situs in the place of residence, for specially
adapted housing units, of veterans who served in the Armed
30 Forces of the United States during any federally recognized
war period, including the Korean Campaign, the Vietnam War
32 and the Persian Gulf War, and who are paraplegic veterans
within the meaning of the Code, Title 38, Chapter 21,
34 Section 2101, and who received a grant from the United
States Government for any such housing, or of the
36 unremarried widows of such veterans. A veteran of the
Vietnam War must have served on active duty for a period of
38 more than 180 days, any part of which occurred after August
4, 1964 and before May 7, 1975, unless the veteran died in
40 service or was discharged for a service-connected disability
after that date. "Vietnam War" means the period between
42 August 5, 1964 and May 7, 1975. "Persian Gulf War" means
service on active duty between August 7, 1990 and April 11,
44 1991. The exemption provided in this paragraph applies to
the property of the veteran including property held in joint
46 tenancy with a spouse or held in a revocable living trust
for the benefit of that veteran.

