

# MAINE STATE LEGISLATURE

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**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
118TH LEGISLATURE  
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT "A" to H.P. 312, L.D. 434, Bill, "An Act to Amend the Veteran's Estate Tax Exemption"

Amend the bill in section 1 in paragraph C in subparagraph (1) in the 10th line (page 1, line 19 in L.D.) by striking out the following: "August 4, 1964" and inserting in its place the following: 'August-4,-1964 February 27, 1961'

Further amend the bill in section 1 in paragraph C in subparagraph (1) in the 13th line (page 1, line 22 in L.D.) by striking out the following: "August 5, 1964" and inserting in its place the following: 'August-5,-1964 February 28, 1961'

Further amend the bill by inserting at the end before the summary the following:

**FISCAL NOTE**

This bill expands the property tax exemption for certain veterans. Pursuant to the Constitution of Maine, the State is required to reimburse municipalities for 50% of the lost property tax revenue due to new or expanded exemptions. Additional General Fund appropriations of \$28,560 annually will be required beginning in fiscal year 1999-2000 for the reimbursements due to the change in the year in which a veteran reaches the age of 62. Another \$21,250 will be required, also in fiscal year 1999-2000, for the reimbursements due to the change in the beginning date of the Vietnam War.

**COMMITTEE AMENDMENT**

COMMITTEE AMENDMENT "A" to H.P. 312, L.D. 434

2 The Bureau of Taxation will incur some minor additional  
costs to administer and audit additional claims for reimbursement  
4 beginning in fiscal year 1999-2000. These costs can be absorbed  
within the bureau's existing budgeted resources.'

6  
8 **SUMMARY**

10 This amendment reflects a change in the beginning date of  
the Vietnam War as authorized by the Congress of the United  
States and adds a fiscal note to the bill.  
12