

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 434

H.P. 312

House of Representatives, January 23, 1997

An Act to Amend the Veteran's Estate Tax Exemption.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative LAYTON of Cherryfield.

Cosponsored by Representatives: BUNKER of Kossuth Township, LANE of Enfield, MACK of Standish, NASS of Acton, PERKINS of Penobscot, STEDMAN of Hartland, WINGLASS of Auburn, Senator: CASSIDY of Washington.

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

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

6 C. The estates up to the just value of \$5,000, having a
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,
including the Korean Campaign, the Vietnam War and the
12 Persian Gulf War, in the year when they have reached
the age of 62 years or when they are receiving any form
14 of pension or compensation from the United States
Government for total disability, service-connected or
16 nonservice-connected, as a veteran. A veteran of the
Vietnam War must have served on active duty for a
18 period of more than 180 days, any part of which
occurred after August 4, 1964 and before May 7, 1975,
20 unless the veteran died in service or was discharged
for a service-connected disability after that date.
22 "Vietnam War" means the period between August 5, 1964
and May 7, 1975. "Persian Gulf War" means service on
24 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
of duty and are receiving any form of pension or
30 compensation from the United States Government for
total, service-connected disability.

32 The exemptions provided in this paragraph apply to the
34 property of that veteran, including property held in joint
tenancy with that veteran's spouse or held in a revocable
36 living trust for the benefit of that veteran.

38 **SUMMARY**

40 This bill provides that a veteran is eligible for the
42 property tax exemption granted to veterans in the year the
veteran reaches the age of 62 years.