

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 572

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H.P. 430

House of Representatives, January 19, 1999

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### An Act to Amend the Veterans' Property Tax Exemption.

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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 GERRY of Auburn.  
Cosponsored by Senator BENNETT of Oxford and  
Representatives: BUCK of Yarmouth, GAGNE of Buckfield, HEIDRICH of Oxford,  
LOVETT of Scarborough, TUTTLE of Sanford, Senators: FERGUSON of Oxford,  
MacKINNON of York, RUHLIN of Penobscot.

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

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

6                   C. The estates up to the ~~just~~ value of ~~\$5,000~~ \$7,000,  
8 having a 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 or held in a revocable  
living trust for the benefit of that veteran.

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

42                   C-1. The estates up to the ~~just~~ value of ~~\$7,000~~ \$9,000,  
44 having a taxable situs in the place of residence of veterans  
46 who served in the Armed Forces of the United States during  
any federally recognized war period during or before World  
War I and who would be eligible for an exemption under  
paragraph C.

48                   The exemption provided in this paragraph is in lieu of any  
50 exemption under paragraph C to which the veteran may be  
52 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~~ \$7,000,  
6 having a taxable situs in the place of residence, of the  
unremarried widow or the minor child of any veteran who  
8 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.

10 The estates up to the just value of ~~\$5,000~~ \$7,000, having a  
12 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  
14 unremarried widow who is in receipt of a pension or  
compensation from the Federal Government based upon the  
16 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  
28 D-1. The estates up to the just value of \$47,500, having a  
taxable situs in the place of residence, for specially  
30 adapted housing units, of veterans who served in the Armed  
Forces of the United States during any federally recognized  
32 war period, including the Korean Campaign, the Vietnam War  
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.

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