

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 668

S.P. 246

In Senate, January 26, 1999

**An Act to Amend the Term "Veteran" for Property Tax and Burial Purposes.**

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Reference to the Committee on Legal and Veterans Affairs 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 DAGGETT of Kennebec.  
Cosponsored by Representative MADORE of Augusta.

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

38       **Sec. 2. 36 MRSA §653, sub-§1, ¶D-1**, as amended by PL 1995, c.  
39 368, Pt. CCC, §3 and affected by §11, is further amended to read:

40       D-1. The estates up to the just value of \$47,500, having a  
41 taxable situs in the place of residence, for specially  
42 adapted housing units, of veterans who served in the Armed  
43 Forces of the United States during ~~any--federally--recognized~~  
44 ~~war--period,--including--the--Korean--Campaign,--the--Vietnam--War~~  
45 ~~and--the--Persian--Gulf--War,--and--who--are--paraplegic--veterans~~  
46 ~~within--the--meaning--of--the--Code,--Title--38,--Chapter--21,~~  
47 ~~Section--2101,--and--who--received--a--grant--from--the--United~~  
48 ~~States--Government--for--any--such--housing,--or--of--the~~

2 unremarried--widows--of--such--veterans. A--veteran--of--the  
Vietnam-War--must--have--served--on--active--duty--for--a--period--of  
4 more--than--180--days--any--part--of--which--occurred--after--August  
4,--1964--and--before--May--7,--1975,--unless--the--veteran--died--in  
6 service--or--was--discharged--for--a--service--connected--disability  
after--that--date.---"Vietnam--War"--means--the--period--between  
8 August--5,--1964--and--May--7,--1975.---"Persian--Gulf--War"--means  
service--on--active--duty--between--August--7,--1990--and--April--11,  
10 1991. The exemption provided in this paragraph applies to  
the property of the veteran including property held in joint  
12 tenancy with a spouse or held in a revocable living trust  
for the benefit of that veteran.

14 **Sec. 3. 37-B MRSA §504, sub-§4, ¶A-1**, as repealed and replaced  
by PL 1993, c. 680, Pt. A, §33, is amended to read:

16 A-1. As used in this subsection, unless the context  
18 indicates otherwise, the following terms have the following  
meanings.

20 (1) "Eligible dependent" means the wife, husband,  
22 surviving spouse, unmarried minor child, unmarried  
dependent child enrolled in secondary school or  
24 unmarried adult child who became incapable of  
self-support before reaching 18 years of age on account  
26 of mental or physical defects.

28 (2) "Eligible veteran" means any person who:

30 (a) Served on active duty in the United States  
Armed Forces during--any--federally--recognized  
32 period--of--conflict,--served--on--active--duty--in--the  
United--States--Armed--Forces--at--any--time--during--the  
34 period--December--22,--1961--to--August--5,--1964--or--was  
eligible--for--an--Armed--Forces--Expeditionary--Medal  
36 or--campaign--medal, and who:

38 (i) If discharged, received an honorable  
discharge or a general discharge under  
40 honorable conditions, provided that the  
discharge was not upgraded through a program  
42 of general amnesty; and

44 (ii) Was a resident of the State at the time  
of entering military service, death or the  
46 death of an eligible dependent;

48 (b) Served in the Maine National Guard and died  
as a result of injury, disease or illness

2                   sustained while serving on state active duty as  
provided in chapter 3, subchapter III; or

4                   (c) Served in the Armed Forces in the United  
States at any time and was killed or died as a  
6                   result of hostile action and was a resident of the  
State at the time of entering military service, at  
8                   the time of death or at the time of the death of  
an eligible dependent.

10                   ~~(3) -- "Federally recognized period of conflict" means~~  
12                   ~~World War I, April 6, 1917 to November 11, 1918, or~~  
14                   ~~March 31, 1920 if service was in Russia; World War II,~~  
16                   ~~December 7, 1941 to December 31, 1946; Korean Conflict,~~  
18                   ~~June 27, 1950 to January 31, 1955; the Vietnam War,~~  
20                   ~~August 5, 1964 to May 7, 1975; and the Persian Gulf~~  
22                   ~~War, August 7, 1990 to April 11, 1991.~~

### 20                   SUMMARY

22                   Current law provides for property tax exemptions and burial  
benefits for veterans of the United States Armed Forces who have  
24                   served in certain federally recognized periods of conflict. This  
bill extends these property tax exemptions and burial benefits to  
26                   all veterans of the Armed Forces of the United States.