

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1542

H.P. 1095

House of Representatives, February 25, 1999

**An Act to Extend the Property Tax Exemption to Veterans of the Berlin
Crisis.**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative McKEE of Wayne.
Cosponsored by Senator NUTTING of Androscoggin.

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

2
4 **Sec. 1. 36 MRSA §653, sub-§1, ¶C**, as amended by PL 1995, c.
368, Pt. CCC, §2 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 Berlin Crisis, the
12 Vietnam War and the Persian Gulf War, when they have
13 reached the age of 62 years or when they are receiving
14 any form of pension or compensation from the United
15 States Government for total disability,
16 service-connected or nonservice-connected, as a
17 veteran. A veteran of the Vietnam War must have served
18 on active duty for a period of more than 180 days, any
19 part of which occurred after August 4, 1964 and before
20 May 7, 1975, unless the veteran died in service or was
21 discharged for a service-connected disability after
22 that date. "Berlin Crisis" means the period between
23 1961 and 1962, as established by the Department of
24 Defense and Veterans Services. "Vietnam War" means the
25 period between August 5, 1964 and May 7, 1975.
26 "Persian Gulf War" means service on active duty between
27 August 7, 1990 and April 11, 1991; or

28 (2) Who are disabled by injury or disease incurred or
29 aggravated during active military service in the line
30 of duty and are receiving any form of pension or
31 compensation from the United States Government for
32 total, service-connected disability.

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

40 **Sec. 2. 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:

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

2 of the unremarried widows of such veterans. A veteran of
the Vietnam War must have served on active duty for a period
4 of more than 180 days, any part of which occurred after
August 4, 1964 and before May 7, 1975, unless the veteran
6 died in service or was discharged for a service-connected
disability after that date. "Berlin Crisis" means the
8 period between 1961 and 1962, as established by the
Department of Defense and Veterans Services. "Vietnam War"
means the period between August 5, 1964 and May 7, 1975.
10 "Persian Gulf War" means service on active duty between
August 7, 1990 and April 11, 1991. The exemption provided
12 in this paragraph applies to the property of the veteran
including property held in joint tenancy with a spouse or
14 held in a revocable living trust for the benefit of that
veteran.

18 SUMMARY

20 This bill extends the property tax exemption that exists for
certain veterans to those veterans who served during the Berlin
22 Crisis in 1961-62.