

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 1587

H.P. 1128

House of Representatives, March 2, 1999

**An Act to Allow the Surviving Veteran Spouse of a Veteran to Continue to Receive the Property Tax Exemption.**

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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 PIEH of Bremen.  
Cosponsored by Senator KILKELLY of Lincoln and  
Representatives: BAGLEY of Machias, CHIZMAR of Lisbon, ETNIER of Harpswell,  
FULLER of Manchester, GAGNE of Buckfield, O'BRIEN of Augusta, SAVAGE of Union,  
TOWNSEND of Portland.

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

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

D. The estates up to the just value of \$5,000, having a taxable situs in the place of residence, of the unremarried widew surviving spouse or minor child of any veteran who would be entitled to the exemption if living, or who is in receipt of a pension or compensation from the Federal Government as the widew surviving spouse or minor child of a veteran.

The estates up to the just value of \$5,000, having a 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 unremarried widow who is in receipt of a pension or compensation from the Federal Government based upon the service-connected death of her child.

The exemptions provided in this paragraph apply to the property of an unremarried widew surviving spouse, minor child or mother of a deceased veteran, including property held in a revocable living trust for the benefit of that unremarried widew surviving spouse, minor child or mother of a deceased veteran.

The exemptions provided in this paragraph are in addition to any exemption the surviving spouse may be entitled to as a veteran.

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

D-2. The estates up to the just value of \$7,000, having a taxable situs in the place of residence of the unremarried widew surviving spouse or minor child of any veteran who would be entitled to an exemption under paragraph C-1, if living, or who is in receipt of a pension or compensation from the Federal Government as the widew surviving spouse or minor child of a veteran, and who is the unremarried widew surviving spouse or minor child of a veteran who served during any federally recognized war period during or before World War I.

The exemption provided in this paragraph is in lieu of any exemption under paragraph D to which the person may be eligible and applies to the property of that person,

2 including property held in a revocable living trust for the  
benefit of that person.

4 The exemptions provided in this paragraph are in addition to  
6 any exemption the surviving spouse may be entitled to as a  
veteran.

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### SUMMARY

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12 This bill allows a surviving spouse of a veteran who is also  
a veteran to claim exemption from property taxes and exemption as  
the surviving spouse of a veteran.