

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 64

H.P. 55

House of Representatives, January 9, 2001

An Act to Increase the Veterans' Property Tax Exemption.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative SCHNEIDER of Durham.
Cosponsored by Senator DAVIS of Piscataquis and
Representatives: BRUNO of Raymond, COLLINS of Wells, HEIDRICH of Oxford, MAYO
of Bath, MORRISON of Baileyville, MURPHY of Berwick, NASS of Acton, SNOWE-
MELLO of Poland.

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 1999, c.
462, §2, is further amended to read:

6 C. The estates up to the just value of ~~\$5,000~~ \$10,000,
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
26 period of more than 180 days, any part of which
28 occurred after February 27, 1961 and before May 8, 1975
30 in the case of a veteran who served in the Republic of
32 Vietnam and after August 4, 1964 and before May 7, 1975
in all other cases, 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 and the period
beginning on February 28, 1961 and ending on May 7,
1975 in the case of a veteran who served in the
Republic of Vietnam during that period. "Persian Gulf
War" means service on active duty on or after August 7,
1990 and before or on the date that the United States
Government recognizes as the end of that war period; or

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

40 The exemptions provided in this paragraph apply to the
42 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.

44 **Sec. 2. 36 MRSA §653, sub-§1, ¶¶C-1 and D**, as amended by PL
46 1995, c. 368, Pt. CCC, §2 and affected by §11, are further
amended to read:

48 C-1. The estates up to the just value of ~~\$7,000~~ \$10,000,
50 having a taxable situs in the place of residence of veterans
who served in the Armed Forces of the United States during

2 any federally recognized war period during or before World
War I and who would be eligible for an exemption under
paragraph C.

4
6 The exemption provided in this paragraph is in lieu of any
exemption under paragraph C to which the veteran may be
8 eligible and applies to the property of that veteran,
including property held in joint tenancy with that veteran's
10 spouse or held in a revocable living trust for the benefit
of that veteran.

12 D. The estates up to the just value of ~~\$5,000~~ \$10,000,
having a taxable situs in the place of residence, of the
14 unremarried widow or the minor child of any veteran who
would be entitled to the exemption if living, or who is in
16 receipt of a pension or compensation from the Federal
Government as the widow or minor child of a veteran.

18
20 The estates up to the just value of ~~\$5,000~~ \$10,000, having a
taxable situs in the place of residence, of the mother of a
22 deceased veteran who is 62 years of age or older and is an
unremarried widow who is in receipt of a pension or
24 compensation from the Federal Government based upon the
service-connected death of her child.

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

32 **Sec. 3. 36 MRSA §653, sub-§1, ¶D-1**, as amended by PL 1999, c.
462, §3, is further amended to read:

34
36 D-1. The estates up to the just value of \$47,500, having a
taxable situs in the place of residence, for specially
38 adapted housing units, of veterans who served in the Armed
Forces of the United States during any federally recognized
40 war period, including the Korean Campaign, the Vietnam War
and the Persian Gulf War, and who are paraplegic veterans
42 within the meaning of the Code, Title 38, Chapter 21,
Section 2101, and who received a grant from the United
44 States Government for any such housing, or of the
unremarried widows of such veterans. A veteran of the
46 Vietnam War must have served on active duty for a period of
more than 180 days, any part of which occurred after
48 February 27, 1961 and before May 8, 1975 in the case of a
veteran who served in the Republic of Vietnam during that
50 period and after August 4, 1964 and before May 7, 1975 in
all other cases, unless the veteran died in service or was

2 discharged for a service-connected disability after that
3 date. "Vietnam War" means the period between August 5, 1964
4 and May 7, 1975 and the period beginning on February 28,
5 1961 and ending on May 7, 1978 in the case of a veteran who
6 served in the Republic of Vietnam during that period.
7 "Persian Gulf War" means service on active duty on or after
8 August 7, 1990 and before or on the date that the United
9 States Government recognizes as the end of that war period.
10 The exemption provided in this paragraph applies to the
11 property of the veteran including property held in joint
12 tenancy with a spouse or held in a revocable living trust
13 for the benefit of that veteran.

14 **Sec. 4. 36 MRSA §653, sub-§1, ¶¶D-2 and D-3,** as amended by PL
15 1995, c. 368, Pt. CCC, §4 and affected by §11, are further
16 amended to read:

18 D-2. The estates up to the just value of ~~\$7,000~~ \$10,000,
19 having a taxable situs in the place of residence of the
20 unremarried widow or the minor child of any veteran who
21 would be entitled to an exemption under paragraph C-1, if
22 living, or who is in receipt of a pension or compensation
23 from the Federal Government as the widow or the minor child
24 of a veteran, and who is the unremarried widow or minor
25 child of a veteran who served during any federally
26 recognized war period during or before World War I.

28 The exemption provided in this paragraph is in lieu of any
29 exemption under paragraph D to which the person may be
30 eligible and applies to the property of that person,
31 including property held in a revocable living trust for the
32 benefit of that person.

34 D-3. The estates up to the just value of ~~\$7,000~~ \$10,000,
35 having a taxable situs in the place of residence of the
36 mother of a deceased veteran who is 62 years of age or older
37 and is an unremarried widow who is in receipt of a pension
38 or compensation from the Federal Government based upon the
39 service-connected death of her child and who is receiving
40 the pension or compensation from the Federal Government
41 based upon the service-connected death of her child during
42 any federally recognized war period during or before World
43 War I.

44 The exemption provided in this paragraph is in lieu of any
45 exemption under paragraph D to which the person may be
46 eligible and applies to the property of that person,
47 including property held in a revocable living trust for the
48 benefit of that person.

50

