

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 643

H.P. 473

House of Representatives, February 11, 2003

An Act To Provide a Property Tax Exemption to All Veterans of the United States Armed Forces

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILlicent M. MacFARLAND
Clerk

Presented by Representative LEDWIN of Holden.

Cosponsored by Senators: DOUGLASS of Androscoggin, ROTUNDO of Androscoggin and
Representatives: BLANCHETTE of Bangor, BOWLES of Sanford, CLARK of Millinocket,
DUPREY of Hampden, HEIDRICH of Oxford, JOY of Crystal, LORING of the Penobscot
Nation, TREADWELL of Carmel.

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462, §2, is repealed and the following enacted in its place:

6 C. The estates up to the just value of \$5,000, having a
8 taxable situs in the place of residence, of veterans who
10 served in the Armed Forces of the United States if the
12 veteran:

14 (1) Served for a period of at least 2 years and is at
16 least 62 years of age; or

18 (2) Is receiving any form of pension or compensation
20 from the United States Government for total disability,
22 service-connected or nonservice-connected, as a veteran.

24 The exemptions provided in this paragraph apply to the
26 property of that veteran, including property held in joint
28 tenancy with that veteran's spouse or held in a revocable
30 living trust for the benefit of that veteran.

32 **Sec. 2. 36 MRSA §653, sub-§1, ¶D-1**, as amended by PL 2001, c.
34 396, §13, is further amended to read:

36 D-1. The estates up to the just value of \$47,500, having a
38 taxable situs in the place of residence, for specially
40 adapted housing units, of veterans who served in the Armed
42 Forces of the United States ~~during any federally recognized~~
44 ~~war period, including the Korean Campaign, the Vietnam War~~
46 ~~and the Persian Gulf War,~~ for a period of at least 2 years
48 and who are paraplegic veterans within the meaning of 38
50 United States Code, Chapter 21, Section 2101, and who
 received a grant from the United States Government for any
 such housing, or of the unremarried widows of such
 veterans. ~~A veteran of the Vietnam War must have served on~~
 ~~active duty for a period of more than 180 days, any part of~~
 ~~which occurred after February 27, 1961 and before May 8,~~
 ~~1975 in the case of a veteran who served in the Republic of~~
 ~~Vietnam during that period 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, 1978 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.~~ The exemption provided in this

2 paragraph applies to the property of the veteran including
property held in joint tenancy with a spouse or held in a
4 revocable living trust for the benefit of that veteran.

6 **SUMMARY**

8 This bill amends the \$5,000 property tax exemption provided
to a veteran who served in the Armed Forces of the United States
10 to remove the eligibility requirements that the veteran served
during a federally recognized war period or that the veteran be
12 totally disabled. Under this bill, a veteran of the Armed Forces
of the United States is eligible to receive a property tax
14 exemption if the veteran served at least 2 years and has reached
the age of 62 or the veteran is totally disabled.

16 This bill also amends the current \$47,500 property tax
18 exemption for specially adapted housing for paraplegic veterans
to remove the requirement that the veteran served in the Armed
20 Forces of the United States during a federally recognized war
period.