

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 914

H.P. 671

House of Representatives, February 20, 2003

An Act To Provide Certain Veterans an Excise Tax Deduction in Lieu of the Homestead Exemption

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative SHIELDS of Auburn.

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

2
3 **Sec. 1. 36 MRSA §1483, sub-§12**, as amended by PL 1995, c. 65,
4 Pt. A, §138 and affected by §153 and Pt. C, §15, is repealed and
5 the following enacted in its place:

6 12. Certain veterans. Automobiles owned by certain
7 veterans, as specified in this subsection:

10 A. Automobiles owned by veterans who are granted free
11 registration of such vehicles by the Secretary of State
12 under Title 29-A, section 523, subsection 1; and

14 B. Automobiles owned by veterans who are ineligible for a
15 property tax exemption under chapter 105, subchapter 4-B,
16 but only to the amount of the exemption granted under
17 section 683, subsection 1. For purposes of this paragraph,
18 "veteran" means a person who was in active service in the
19 Armed Forces of the United States and who, if discharged,
20 retired or separated from the Armed Forces, was discharged,
21 retired or separated under other than dishonorable
22 conditions.

24 A veteran who desires to secure exemption under this
25 paragraph shall make written application and file written
26 proof of entitlement with the municipal clerk of the place
27 in which the veteran resides at the time of registration of
28 the vehicle. In no case may the amount of the exemption
29 granted pursuant to this paragraph exceed the amount of the
30 excise tax imposed pursuant to section 1482;

32
33 **SUMMARY**

34
35 This bill provides veterans of the United States Armed
36 Forces a vehicle excise tax exemption up to the amount of the
37 so-called "homestead" property tax exemption granted under the
38 Maine resident property tax exemption law if the veteran is not
eligible for a "homestead" property tax exemption.