

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 74

H.P. 70

House of Representatives, January 11, 2005

An Act To Increase the Property Tax Exemption for Veterans

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative DAVIS of Falmouth.

Cosponsored by Representatives: EDGECOMB of Caribou, FISCHER of Presque Isle, LEWIN of Eliot.

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~~ **\$15,000**,
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
in the case of a veteran who served in the Republic of
30 Vietnam and after August 4, 1964 and before May 7, 1975
32 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
of duty and are receiving any form of pension or
38 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 **SUMMARY**

46 This bill increases the property tax exemption given to
veterans from \$5,000 to \$15,000.