

# MAINE STATE LEGISLATURE

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# 122nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2005

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Legislative Document

No. 365

S.P. 112

In Senate, January 25, 2005

### **An Act To Provide the Veterans' Property Tax Exemption to All Veterans**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading 'Joy J. O'Brien'.

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator SAVAGE of Knox.

Cosponsored by Senators: DAVIS of Piscataquis, ROTUNDO of Androscoggin, SULLIVAN of York, Representative COLLINS of Wells and  
Senators: ANDREWS of York, CLUKEY of Aroostook, SNOWE-MELLO of Androscoggin, TURNER of Cumberland, WESTON of Waldo, Representatives: MARLEY of Portland, McKENNEY of Cumberland.

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

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462, §2, is repealed and the following enacted in its place: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  
served in the Armed Forces of the United States if the  
veteran:

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

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

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

24 **SUMMARY**

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