

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 566

S.P. 178

February 5, 2007

### **An Act To Increase the Property Tax Exemption for Certain Veterans and Surviving Spouses**

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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 RAYE of Washington.  
Cosponsored by Senator SCHNEIDER of Penobscot, Representative MILLS of Farmington,  
Representative PIOTTI of Unity and Senators: HASTINGS of Oxford, NASS of York, PERRY  
of Penobscot, WESTON of Waldo, Representatives: EMERY of Cutler, KNIGHT of  
Livermore Falls, LANSLEY of Sabattus, SAVIELLO of Wilton.

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

2             **Sec. 1. 36 MRSA §653, sub-§1, ¶C**, as amended by PL 2005, c. 519, Pt. MMM,  
3     §1 and affected by §2, is further amended to read:

4             C. The estates up to the just value of ~~\$5,000~~ \$15,000, having a taxable situs in the  
5     place of residence, of veterans who served in the Armed Forces of the United States:

6                 (1) During any federally recognized war period, including the Korean  
7                 Campaign, the Vietnam War, the Persian Gulf War and the periods from August  
8                 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, or who  
9                 were awarded the Armed Forces Expeditionary Medal, when they have reached  
10                the age of 62 years or when they are receiving any form of pension or  
11                compensation from the United States Government for total disability, service-  
12                connected or nonservice-connected, as a veteran. A veteran of the Vietnam War  
13                must have served on active duty for a period of more than 180 days, any part of  
14                which occurred after February 27, 1961 and before May 8, 1975 unless the  
15                veteran died in service or was discharged for a service-connected disability after  
16                that date. "Persian Gulf War" means service on active duty on or after August 2,  
17                1990 and before or on the date that the United States Government recognizes as  
18                the end of that war period; or

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

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

26             **Sec. 2. Application.** This Act applies to property tax years beginning on or after  
27     April 1, 2007.

28   **SUMMARY**

29             This bill increases the property tax exemption from \$5,000 to \$15,000 provided to the  
30     estates of veterans who served in specified federally recognized war periods.