

# MAINE STATE LEGISLATURE

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Date: 3/27/08

L.D. 2099  
(Filing No. H-854)

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
123RD LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 1485, L.D. 2099, Bill, "An Act To Provide Property and Excise Tax Relief to Disabled Maine Veterans"

Amend the bill by striking out the title and substituting the following:

**'An Act To Provide Property Tax Relief to Maine Veterans'**

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

**'Sec. 1. 36 MRSA §653, sub-§1, ¶C**, as amended by PL 2007, c. 240, Pt. PPPP, §1, is further amended to read:

C. The estates up to the just value of ~~\$6,000~~ \$7,000, having a taxable situs in the place of residence, of veterans who served in the Armed Forces of the United States:

(1) During any federally recognized war period, including the Korean Campaign, the Vietnam War, the Persian Gulf War and the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, or who were awarded the Armed Forces Expeditionary Medal, when they have reached the age of 62 years or when they are receiving any form of pension or compensation from the United States Government for total disability, service-connected or nonservice-connected, as a veteran. 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 unless the veteran died in service or was discharged for a service-connected disability after that date. "Persian Gulf War" means service on active duty on or after August 2, 1990 and before or on the date that the United States Government recognizes as the end of that war period; or

(2) Who are disabled by injury or disease incurred or aggravated during active military service in the line of duty and are receiving any form of pension or

**COMMITTEE AMENDMENT**

1 compensation from the United States Government for total, service-connected  
2 disability.

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

6 **Sec. 2. 36 MRSA §653, sub-§1, ¶D**, as amended by PL 2007, c. 240, Pt. PPPP,  
7 §2, is further amended to read:

8 D. The estates up to the just value of ~~\$6,000~~ \$7,000, having a taxable situs in the  
9 place of residence, of the unremarried widow or widower or minor child of any  
10 veteran who would be entitled to the exemption if living, or who is in receipt of a  
11 pension or compensation from the Federal Government as the widow or widower or  
12 minor child of a veteran.

13 The estates up to the just value of ~~\$6,000~~ \$7,000, having a taxable situs in the place  
14 of residence, of the parent of a deceased veteran who is 62 years of age or older and  
15 is an unremarried widow or widower who is in receipt of a pension or compensation  
16 from the Federal Government based upon the service-connected death of that parent's  
17 child.

18 The exemptions provided in this paragraph apply to the property of an unremarried  
19 widow or widower or minor child or parent of a deceased veteran, including property  
20 held in a revocable living trust for the benefit of that unremarried widow or widower  
21 or minor child or parent of a deceased veteran.

22 **Sec. 3. 36 MRSA §653, sub-§1, ¶D-1**, as amended by PL 2007, c. 437, §7 and  
23 affected by §22, is further amended to read:

24 D-1. The estates up to the just value of ~~\$50,000~~ \$55,000, having a taxable situs in the  
25 place of residence, for specially adapted housing units, of veterans who served in the  
26 Armed Forces of the United States during any federally recognized war period,  
27 including the Korean Campaign, the Vietnam War, the Persian Gulf War and the  
28 periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31,  
29 1990, or who were awarded the Armed Forces Expeditionary Medal, and who are  
30 paraplegic veterans within the meaning of 38 United States Code, Chapter 21,  
31 Section 2101, and who received a grant from the United States Government for any  
32 such housing, or of the unremarried widows or widowers of those veterans. A  
33 veteran of the Vietnam War must have served on active duty for a period of more  
34 than 180 days, any part of which occurred after February 27, 1961 and before May 8,  
35 1975, unless the veteran died in service or was discharged for a service-connected  
36 disability after that date. "Persian Gulf War" means service on active duty on or  
37 after August 2, 1990 and before or on the date that the United States Government  
38 recognizes as the end of that war period. The exemption provided in this paragraph  
39 applies to the property of the veteran including property held in joint tenancy with a  
40 spouse or held in a revocable living trust for the benefit of that veteran.

41 **Sec. 4. Application.** This Act applies to property tax years beginning on or after  
42 April 1, 2009.'

**SUMMARY**

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This amendment increases the general property tax exemption for veterans who served during federally recognized war periods from \$6,000 to \$7,000 and the exemption for paraplegic veterans from \$50,000 to \$55,000. The amendment also removes provisions from the bill providing an excise tax exemption for permanently and totally disabled veterans.

FISCAL NOTE REQUIRED  
(See attached)



# 123rd MAINE LEGISLATURE

LD 2099

LR 3303(02)

## An Act To Provide Property and Excise Tax Relief to Disabled Maine Veterans

Fiscal Note for Bill as Amended by Committee Amendment "A"

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	2007-08	2008-09	Projections 2009-10	Projections 2010-11
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$0	\$352,058	\$370,859
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$0	\$352,058	\$370,859

#### Fiscal Detail and Notes

The estimated cost to reimburse municipalities for 50% of the property tax revenue loss that results from increasing the veterans' property tax exemption to \$7,000 is estimated to be \$333,715 in fiscal year 2009-10 and \$352,058 in fiscal year 2010-11.