

# MAINE STATE LEGISLATURE

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# 124th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2009

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Legislative Document

No. 71

H.P. 60

House of Representatives, January 7, 2009

### An Act To Raise the Property Tax Exemption for Veterans

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative NASS of Acton.  
Cosponsored by Senator NUTTING of Androscoggin and  
Representatives: CHASE of Wells, CLARK of Millinocket, FITTS of Pittsfield, FLETCHER  
of Winslow, WHEELER of Kittery, Senators: COURTNEY of York, HASTINGS of Oxford,  
NASS of York.

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 2007, c. 240, Pt. PPPP,  
3 §1, is further amended to read:

4 C. The estates up to the just value of ~~\$6,000~~ \$7,000, 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 Campaign,  
7 the Vietnam War, the Persian Gulf War and the periods from August 24, 1982 to  
8 July 31, 1984 and December 20, 1989 to January 31, 1990, or who were awarded  
9 the Armed Forces Expeditionary Medal, when they have reached the age of 62  
10 years or when they are receiving any form of pension or compensation from the  
11 United States Government for total disability, service-connected or nonservice-  
12 connected, as a veteran. A veteran of the Vietnam War must have served on  
13 active duty for a period of more than 180 days, any part of which occurred after  
14 February 27, 1961 and before May 8, 1975 unless the veteran died in service or  
15 was discharged for a service-connected disability after that date. "Persian Gulf  
16 War" means service on active duty on or after August 2, 1990 and before or on  
17 the date that the United States Government recognizes as the end of that war  
18 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. 36 MRSA §653, sub-§1, ¶D**, as amended by PL 2007, c. 240, Pt. PPPP,  
27 §2, is further amended to read:

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

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

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

**SUMMARY**

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This bill increases the property tax exemption for post-World War I veterans and their eligible survivors from \$6,000 to \$7,000 to match the exemption given to veterans of World War I and earlier wars.