

# MAINE STATE LEGISLATURE

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# 124th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2009

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Legislative Document

No. 1149

H.P. 793

House of Representatives, March 23, 2009

### **An Act To Amend the Veterans Homestead Exemption To Include Certain Medal Winners**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative CORNELL du HOUX of Brunswick.  
Cosponsored by Senator PERRY of Penobscot and  
Representatives: CAIN of Orono, CROCKETT of Bethel, KNIGHT of Livermore Falls,  
Speaker PINGREE of North Haven, TRINWARD of Waterville, VALENTINO of Saco,  
WATSON of Bath, Senator: 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, having a taxable situs in the place of  
5 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 the Global War on Terrorism Expeditionary Medal, the Iraq Campaign  
11 Medal or the Afghanistan Campaign Medal or when they are receiving any form  
12 of pension or compensation from the United States Government for total  
13 disability, service-connected or nonservice-connected, as a veteran. A veteran of  
14 the Vietnam War must have served on active duty for a period of more than 180  
15 days, any part of which occurred after February 27, 1961 and before May 8, 1975  
16 unless the veteran died in service or was discharged for a service-connected  
17 disability after that date. "Persian Gulf War" means service on active duty on or  
18 after August 2, 1990 and before or on the date that the United States Government  
19 recognizes as the end of that war period; or

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

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

27 **Sec. 2. Application.** This Act applies to property tax years beginning on or after  
28 April 1, 2009.

29 **SUMMARY**

30 Current law provides a \$6,000 property tax exemption to veterans of certain wars or  
31 conflicts or who were awarded the Armed Forces Expeditionary Medal once those  
32 veterans have reached 62 years of age or receive any form of pension or compensation  
33 from the United States Government for total disability as a veteran.

34 This bill adds to the list of veterans eligible to receive the property tax exemption  
35 those soldiers who were awarded the Global War on Terrorism Expeditionary Medal,  
36 which is authorized for soldiers who deployed abroad for service in the Global War on  
37 Terrorism Operations on or after September 11, 2001, the Iraq Campaign Medal, which is  
38 authorized for soldiers who deployed to Iraq in direct support of Operation Iraqi Freedom  
39 on or after March 19, 2003 or the Afghanistan Campaign Medal, which is authorized for

1 soldiers who deployed to Afghanistan in direct support of Operation Enduring Freedom  
2 on or after September 11, 2001.

3 This bill also removes the requirement that the veteran attain the age of 62 before  
4 being eligible to receive the property tax exemption.