

# MAINE STATE LEGISLATURE

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# 124th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2009

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Legislative Document

No. 1213

H.P. 838

House of Representatives, March 26, 2009

**An Act To Amend the Homestead Exemption for Certain Veterans  
To Include Certain Military Personnel Stationed at Guantanamo  
Bay**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative GILES of Belfast.  
Cosponsored by Senator SCHNEIDER of Penobscot and  
Representatives: AUSTIN of Gray, COHEN of Portland, MacDONALD of Boothbay,  
STRANG BURGESS of Cumberland.

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 January 4, 1961 to  
8 February 6, 1964 for military personnel who were stationed at the military base at  
9 Guantanamo Bay, Cuba and August 24, 1982 to July 31, 1984 and December 20,  
10 1989 to January 31, 1990, or who were awarded the Armed Forces Expeditionary  
11 Medal, when they have reached the age of 62 years or when they are receiving  
12 any form of pension or compensation from the United States Government for  
13 total disability, service-connected or nonservice-connected, as a veteran. A  
14 veteran of the Vietnam War must have served on active duty for a period of more  
15 than 180 days, any part of which occurred after February 27, 1961 and before  
16 May 8, 1975 unless the veteran died in service or was discharged for a service-  
17 connected disability after that date. "Persian Gulf War" means service on active  
18 duty on or after August 2, 1990 and before or on the date that the United States  
19 Government 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 tax years beginning on or after April 1,  
28 2009.

29 **SUMMARY**

30 Current law provides a \$6,000 property tax exemption to veterans of certain wars or  
31 conflicts.

32 This bill adds to the list of veterans eligible to receive the property tax exemption  
33 those military personnel who were stationed at the military base at Guantanamo Bay,  
34 Cuba from January 4, 1961, the date Cuba and the United States formally broke off  
35 relations, and February 6, 1964, the date on which the military base became self-  
36 sufficient and ceased to rely on the Cuban government for water and supplies.