

# MAINE STATE LEGISLATURE

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# 126th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2013

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Legislative Document

No. 1226

S.P. 424

In Senate, March 26, 2013

### An Act To Improve Maine Veterans' Property Tax Exemptions

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator CLEVELAND of Androscoggin.  
Cosponsored by Senator HILL of York and  
Representative: LIBBY of Lewiston.

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

26 **Sec. 2. 36 MRSA §653, sub-§1, ¶C-1**, as amended by PL 1995, c. 368, Pt. CCC,  
27 §2 and affected by §11, is further amended to read:

28 C-1. The estates up to the just value of \$7,000, having a taxable situs in the place of  
29 residence, of veterans who served in the Armed Forces of the United States during  
30 ~~any federally recognized war period during~~ or before World War I and who would be  
31 eligible for an exemption under paragraph C.

32 The exemption provided in this paragraph is in lieu of any exemption under  
33 paragraph C to which the veteran may be eligible and applies to the property of that  
34 veteran, including property held in joint tenancy with that veteran's spouse or held in  
35 a revocable living trust for the benefit of that veteran.

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

38 D-1. The estates up to the just value of \$50,000, having a taxable situs in the place of  
39 residence, for specially adapted housing units, of veterans who served in the Armed  
40 Forces of the United States ~~during any federally recognized war period, including the~~  
41 ~~Korean Campaign, the Vietnam War, the Persian Gulf War and the periods from~~

1 ~~August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, or~~  
2 ~~who were awarded the Armed Forces Expeditionary Medal, and who are paraplegic~~  
3 ~~veterans within the meaning of 38 United States Code, Chapter 21, Section 2101; and~~  
4 ~~who received a grant from the United States Government for any such housing, or of~~  
5 ~~the unmarried widows or widowers of those veterans. A veteran of the Vietnam~~  
6 ~~War must have served on active duty for a period of more than 180 days, any part of~~  
7 ~~which occurred after February 27, 1961 and before May 8, 1975, unless the veteran~~  
8 ~~died in service or was discharged for a service connected disability after that date.~~  
9 ~~"Persian Gulf War" means service on active duty on or after August 2, 1990 and~~  
10 ~~before or on the date that the United States Government recognizes as the end of that~~  
11 ~~war period. The exemption provided in this paragraph applies to the property of the~~  
12 ~~veteran including property held in joint tenancy with a spouse or held in a revocable~~  
13 ~~living trust for the benefit of that veteran.~~

14

### SUMMARY

15 Current law provides a property tax exemption to a veteran of the Armed Forces of  
16 the United States but only if the veteran served during a federally recognized war period  
17 or was disabled during active military service. The amount of the exemption varies  
18 depending on when the veteran served and whether the veteran is a paraplegic. This bill  
19 removes the requirement that the veteran must have served during a federally recognized  
20 war period, making the exemption available to all veterans of the Armed Forces of the  
21 United States. This bill does not change the amounts of the exemption or the other  
22 qualifying conditions.