

MAINE STATE LEGISLATURE

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128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document

No. 289

H.P. 222

House of Representatives, January 31, 2017

**An Act To Extend the Veteran Property Tax Exemption to Veterans
Who Have Served on Active Duty**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R. B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative STANLEY of Medway.
Cosponsored by Representatives: COLLINGS of Portland, HANINGTON of Lincoln,
HARLOW of Portland, SHERMAN of Hodgdon, TURNER of Burlington.

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 2015, c. 353, §1, is
3 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, the periods from August 24, 1982 to~~
8 ~~July 31, 1984 and December 20, 1989 to January 31, 1990, Operation Enduring~~
9 ~~Freedom, Operation Iraqi Freedom and Operation New Dawn, or who were~~
10 ~~awarded the Armed Forces Expeditionary Medal, when~~ When they have reached
11 the age of 62 years or when they are receiving any form of pension or
12 compensation from the United States Government for total disability, service-
13 connected or nonservice-connected, as a veteran. ~~A veteran of the Vietnam War~~
14 ~~must have served on active duty after February 27, 1961 and before May 8, 1975.~~
15 ~~"Persian Gulf War" means service on active duty on or after August 2, 1990 and~~
16 ~~before or on the date that the United States Government recognizes as the end of~~
17 ~~that war period; or~~

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

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

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

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

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

35 **Sec. 3. 36 MRSA §653, sub-§1, ¶D-1**, as amended by PL 2015, c. 353, §2, is
36 further amended to read:

37 D-1. The estates up to the just value of \$50,000, having a taxable situs in the place of
38 residence, for specially adapted housing units, of veterans who served in the Armed
39 Forces of the United States ~~during any federally recognized war period, including the~~
40 ~~Korean Campaign, the Vietnam War, the Persian Gulf War, the periods from August~~
41 ~~24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, Operation~~

1 ~~Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn, or who were~~
2 ~~awarded the Armed Forces Expeditionary Medal, and who are paraplegic veterans~~
3 ~~within the meaning of 38 United States Code, Chapter 21, Section 2101, and who~~
4 ~~received a grant from the United States Government for any such housing, or of the~~
5 ~~unremarried widows or widowers of those veterans. A veteran of the Vietnam War~~
6 ~~must have served on active duty after February 27, 1961 and before May 8, 1975.~~
7 ~~"Persian Gulf War" means service on active duty on or after August 2, 1990 and~~
8 ~~before or on the date that the United States Government recognizes as the end of that~~
9 ~~war period.~~ The exemption provided in this paragraph applies to the property of the
10 veteran including property held in joint tenancy with a spouse or held in a revocable
11 living trust for the benefit of that veteran.

12 **SUMMARY**

13 Current law provides a property tax exemption to a veteran of the Armed Forces of
14 the United States but only if the veteran served during a federally recognized war period
15 and is at least 62 years of age or was disabled during active military service. The amount
16 of the exemption varies depending on when the veteran served and whether the veteran is
17 a paraplegic. This bill removes the requirement that the veteran must have served during
18 a federally recognized war period, making the exemption available to all veterans of the
19 Armed Forces of the United States who are 62 years of age or older or have qualifying
20 disabilities. This bill does not change the amounts of the exemption or the other
21 qualifying conditions.