

# MAINE STATE LEGISLATURE

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# 129th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2019

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Legislative Document

No. 35

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H.P. 36

House of Representatives, January 9, 2019

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**An Act To Exempt All Disabled Veterans in Maine from All Income  
Tax and To Increase Their Homestead Exemption to \$50,000**

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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 O'CONNOR of Berwick.  
Cosponsored by Senator FOLEY of York and  
Representatives: DRINKWATER of Milford, HAGGAN of Hampden, SAMPSON of Alfred,  
STETKIS of Canaan, STROM of Pittsfield, WADSWORTH of Hiram, Senators: BLACK of  
Franklin, DAVIS of Piscataquis.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §683, sub-§1-B**, as enacted by PL 2015, c. 267, Pt. J, §1, is  
3 amended to read:

4 **1-B. Additional exemption.** A homestead eligible for an exemption under  
5 subsection 1 is eligible for an additional exemption of \$5,000 of the just value of the  
6 homestead for property tax years beginning on April 1, 2016 ~~and of~~ \$10,000 of the just  
7 value of the homestead for property tax years beginning on or after April 1, 2017 and, for  
8 property tax years beginning on or after April 1, 2020, \$40,000 of the just value of the  
9 homestead of a veteran of the United States Army, Navy, Air Force, Marines or Coast  
10 Guard who is receiving disability compensation from the United States Government due  
11 to a service-connected disability.

12 **Sec. 2. 36 MRSA §5122, sub-§2, ¶QQ** is enacted to read:

13 QQ. For tax years beginning on or after January 1, 2019, all income received by a  
14 veteran of the United States Army, Navy, Air Force, Marines or Coast Guard who is  
15 receiving disability compensation from the United States Government due to a  
16 service-connected disability.

17 **SUMMARY**

18 This bill increases the homestead exemption to \$50,000 for veterans of the United  
19 States Army, Navy, Air Force, Marines or Coast Guard who are receiving disability  
20 compensation from the United States Government due to a service-connected disability  
21 and provides an income tax deduction for all income of those individuals.