

# MAINE STATE LEGISLATURE

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# 129th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2019

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Legislative Document

No. 1194

S.P. 368

In Senate, March 12, 2019

### An Act To Increase Property Tax Relief for Veterans

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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 President JACKSON of Aroostook.  
Cosponsored by Representative NADEAU of Winslow and  
Senators: BELLOWS of Kennebec, CARPENTER of Aroostook, CLAXTON of  
Androscoggin, LUCHINI of Hancock, SANBORN, L. of Cumberland, VITELLI of  
Sagadahoc.

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~~ \$10,000, having a taxable situs in the  
5 place of 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 they have reached the age  
11 of 62 years or when they are receiving any form of pension or compensation from  
12 the United States Government for total disability, service-connected or  
13 nonservice-connected, as a veteran. A veteran of the Vietnam War must have  
14 served on active duty after February 27, 1961 and before May 8, 1975. "Persian  
15 Gulf War" means service on active duty on or after August 2, 1990 and before or  
16 on the date that the United States Government recognizes as the end of that war  
17 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. Application.** This Act applies to property tax years beginning on or after  
26 April 1, 2020.

27 **SUMMARY**

28 This bill increases the property tax exemption beginning on or after April 1, 2020  
29 from \$6,000 to \$10,000 of the just value of a home of a veteran who served in the Armed  
30 Forces of the United States during specified periods or who is receiving compensation  
31 from the United States Government for total, service-connected disability.