

# MAINE STATE LEGISLATURE

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# 129th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2019

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Legislative Document

No. 1448

H.P. 1060

House of Representatives, April 2, 2019

### An Act To Expand the Homestead Exemption for Disabled Veterans

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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 COLLINGS of Portland.  
Cosponsored by Senator CARPENTER of Aroostook and  
Representatives: ALLEY of Beals, COREY of Windham, FAULKINGHAM of Winter Harbor,  
FECTEAU of Augusta, HANINGTON of Lincoln, JOHANSEN of Monticello, SHEATS of  
Auburn, Senator: CARSON of Cumberland.

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

2 **Sec. 1. 36 MRSA §683, sub-§1-C** is enacted to read:

3 **1-C. Disabled veterans.** For property tax years beginning on or after April 1, 2020,  
4 a permanent resident of this State who is a veteran with a service-connected disability  
5 rated by the United States Department of Veterans Affairs who is eligible for an  
6 exemption under subsection 1 may elect to receive an exemption from taxation for a  
7 homestead equal to the just value of the homestead multiplied by the veteran's disability  
8 rating percentage. A veteran who elects to receive an exemption under this subsection is  
9 not eligible for the exemptions provided under subsections 1 and 1-B or the exemptions  
10 provided under sections 653 and 654-A.

11 **Sec. 2. 36 MRSA §683, sub-§2,** as amended by PL 2013, c. 416, §3, is further  
12 amended to read:

13 **2. Exemption in addition to other exemptions.** The Except as provided in  
14 subsection 1-C, the exemption provided in this subchapter is in addition to the  
15 exemptions provided in sections 653 and 654-A.

16 **Sec. 3. 36 MRSA §685, sub-§2,** as amended by PL 2017, c. 284, Pt. G, §2, is  
17 further amended to read:

18 **2. Entitlement to reimbursement by the State; calculation.** A municipality that  
19 has approved homestead exemptions under this subchapter may recover from the State:

20 A. For property tax years beginning before April 1, 2018, 50% of the taxes lost by  
21 reason of the exemptions under section 683, subsections 1 ~~and 1-B~~ to 1-C; and

22 B. For property tax years beginning on or after April 1, 2018, 62.5% of the taxes lost  
23 by reason of the exemptions under section 683, subsections 1 ~~and 1-B~~ to 1-C.

24 The municipality must provide proof in a form satisfactory to the bureau. The bureau  
25 shall reimburse the Unorganized Territory Education and Services Fund in the same  
26 manner for taxes lost by reason of the exemptions.

27 **SUMMARY**

28 This bill permits a veteran with a service-connected disability rated by the United  
29 States Department of Veterans Affairs to choose to receive a homestead exemption equal  
30 to the just value of the homestead multiplied by the veteran's disability rating percentage  
31 instead of the current homestead exemption and exemptions for veterans and legally blind  
32 persons.