

# MAINE STATE LEGISLATURE

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# 130th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2021

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Legislative Document

No. 576

S.P. 229

In Senate, February 24, 2021

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

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Received by the Secretary of the Senate on February 22, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 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 Speaker FECTEAU of Biddeford and  
Senators: BALDACCI of Penobscot, CLAXTON of Androscoggin, MAXMIN of Lincoln,  
RAFFERTY of York, Representatives: BRYANT of Windham, DOUDERA of Camden.

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

2 **Sec. 1. 36 MRSA §653, sub-§1, ¶L** is enacted to read:

3 L. For property tax years beginning on or after April 1, 2022, the following exemptions  
4 are increased or expanded:

5 (1) The exemptions under paragraphs C, C-1, D, D-1, D-2 and D-3 are expanded  
6 to include otherwise eligible veterans who served during the period from February  
7 1, 1955 to February 27, 1961; and

8 (2) The exemptions provided under paragraphs C, C-1, D, D-2 and D-3 are  
9 increased to \$10,000.

10 **Sec. 2. 36 MRSA §653, sub-§1, ¶M** is enacted to read:

11 M. Notwithstanding paragraph H, a municipality granting increased or expanded  
12 exemptions under paragraph L is entitled to reimbursement from the State equal to  
13 100% of the property tax revenue loss suffered by that municipality during the previous  
14 calendar year as a result of increased or expanded exemption authorized under  
15 paragraph L. Application for and processing of reimbursement due under this  
16 paragraph must be made in the manner provided in section 661.

17 **Sec. 3. Application.** This Act applies to property taxes based on the status of  
18 property on or after April 1, 2022.

19 **SUMMARY**

20 This bill increases to \$10,000, beginning on or after April 1, 2022, the property tax  
21 exemption for all categories of eligible veterans other than paraplegic veterans receiving a  
22 \$50,000 exemption for specially adapted housing units. It also expands the dates of  
23 federally recognized war periods to include February 1, 1955 to February 27, 1961. State  
24 reimbursement is provided for 100% of the property tax revenue loss to municipalities as  
25 a result of the increase and expansion of exemptions.