

MAINE STATE LEGISLATURE

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L.D. 647

(Filing No. S-178)

Date: 6/4/21

TAXATION

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STATE OF MAINE

SENATE

130TH LEGISLATURE

FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to S.P. 252, L.D. 647, "An Act To Expand Eligibility for the Veterans' Property Tax Exemption"

Amend the bill by inserting after section 1 the following:

Sec. 2. 36 MRSA §653, sub-§1, ¶D-1, as amended by PL 2019, c. 501, §21, is further amended to read:

D-1. The estates up to the just value of \$50,000, having a taxable situs in the place of residence, for specially adapted housing units, of veterans who served in the Armed Forces of the United States during any federally recognized war period, including the Korean Conflict, the Vietnam War, the Persian Gulf War, the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn, or during the period from February 1, 1955 to February 27, 1961, or who were awarded the Armed Forces Expeditionary Medal, and who are paraplegic veterans within the meaning of 38 United States Code, Chapter 21, Section 2101, and who received a grant from the United States Government for any such housing, or of the unremarried widows or widowers of those veterans. A veteran of the Vietnam War must have served on active duty after February 27, 1961 and before May 8, 1975. "Persian Gulf War" means service on active duty on or after August 2, 1990 and before or on the date that the United States Government recognizes as the end of that war period. The exemption provided in this paragraph applies to the property of the veteran including property held in joint tenancy with a spouse or held in a revocable living trust for the benefit of that veteran.

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

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

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SUMMARY

This amendment provides that the expanded period in the bill for eligibility for veterans' property tax exemptions also applies to the \$50,000 exemption for certain paraplegic veterans receiving a federal grant for specially adapted housing units. The amendment also provides that the expanded period of eligibility applies to property taxes based on the status of property on or after April 1, 2022.

FISCAL NOTE REQUIRED
(See attached)



130th MAINE LEGISLATURE

LD 647

LR 517(02)

An Act To Expand Eligibility for the Veterans' Property Tax Exemption

Fiscal Note for Bill as Amended by Committee Amendment "A" (S-178)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
Net Cost (Savings)				
General Fund	\$0	\$0	\$105,000	\$111,000
Appropriations/Allocations				
General Fund	\$0	\$0	\$105,000	\$111,000

Fiscal Detail and Notes

This bill expands eligibility for the veterans' property tax exemption to the period from February 1, 1955 to February 27, 1961. This expanded eligibility is based on the status of property for the property tax year that begins on April 1, 2022. Reimbursement for that year will not occur until fiscal year 2023-24. The Department of Administrative and Financial Services will require ongoing General Fund appropriations beginning in fiscal year 2023-24.