

# MAINE STATE LEGISLATURE

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# 130th MAINE LEGISLATURE

## SECOND REGULAR SESSION-2022

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Legislative Document

No. 1986

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H.P. 1472

House of Representatives, February 16, 2022

**An Act To Exempt Permanently Disabled Veterans from Payment  
of Property Tax**

(AFTER DEADLINE)

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Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

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 ROCHE of Wells.  
Cosponsored by President JACKSON of Aroostook and  
Representatives: BERRY of Bowdoinham, BROOKS of Lewiston, DILLINGHAM of Oxford,  
FAY of Raymond, HARNETT of Gardiner, STOVER of Boothbay, Senators: KEIM of  
Oxford, RAFFERTY of York.

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 2019, c. 501, §20, is further  
3 amended to read:

4 C. The estates up to the just value of \$6,000, having a taxable situs in the place of  
5 residence, of veterans who served in the Armed Forces of the United States:

6 (1) During any federally recognized war period, including the Korean Conflict,  
7 the Vietnam War, the Persian Gulf War, the periods from August 24, 1982 to July  
8 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 nonservice-  
13 connected, as a veteran. A veteran of the Vietnam War must have served on active  
14 duty after February 27, 1961 and before May 8, 1975. "Persian Gulf War" means  
15 service on active duty on or after August 2, 1990 and before or on the date that the  
16 United States Government recognizes as the end of that war period; or

17 (2) ~~Who~~ Except as provided in paragraph C-2, who are disabled by injury or  
18 disease incurred or aggravated during active military service in the line of duty and  
19 are receiving any form of pension or compensation from the United States  
20 Government for total, service-connected disability.

21 The exemptions provided in this paragraph apply to the property of that veteran,  
22 including property held in joint tenancy with that veteran's spouse or held in a revocable  
23 living trust for the benefit of that veteran.

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

25 C-2. The estates, up to 100% of the just value, having a taxable situs in the place of  
26 residence, of veterans who served in the Armed Forces of the United States who are  
27 totally and permanently disabled by injury or disease incurred or aggravated during  
28 active military service in the line of duty and are receiving any form of pension or  
29 compensation from the United States Government for total, service-connected  
30 disability.

31 The exemption provided in this paragraph is in lieu of any exemption under paragraph  
32 C and applies to the property of that veteran, including property held in joint tenancy  
33 with that veteran's spouse or held in a revocable living trust for the benefit of that  
34 veteran.

35 **Sec. 3. Application.** This Act applies to property taxes based on the status of  
36 property on or after April 1, 2023.

37 **SUMMARY**

38 Current law provides an exemption from property taxes in an amount up to \$6,000 of  
39 the just value of the property to veterans of the Armed Forces of the United States who are  
40 disabled by injury or disease during active military service. This bill provides a property  
41 tax exemption up to 100% of the just value to a veteran who is totally and permanently  
42 disabled.