

# MAINE STATE LEGISLATURE

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# 131st MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2023

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Legislative Document

No. 1600

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S.P. 631

In Senate, April 11, 2023

### **An Act to Improve Property Tax Relief for Certain Disabled 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 Senator STEWART of Aroostook.  
Cosponsored by Senators: FARRIN of Somerset, MOORE of Washington, POULIOT of Kennebec, Representatives: ARDELL of Monticello, BABIN of Fort Fairfield, CRAY of Palmyra, GUERRETTE of Caribou, THERIAULT of Fort Kent.

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

2 **Sec. 1. 36 MRSA §653, sub-§1, ¶D-1**, as amended by PL 2021, c. 682, §2, is  
3 further amended to read:

4 D-1. The estates up to the just value of ~~\$50,000~~ identified in this paragraph, having a  
5 taxable situs in the place of residence, ~~for specially adapted housing units~~, of veterans  
6 who served in the Armed Forces of the United States during any federally recognized  
7 war period, including the Korean Conflict, the Vietnam War, the Persian Gulf War, the  
8 periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31,  
9 1990, Operation Enduring Freedom, Operation Iraqi Freedom and Operation New  
10 Dawn, or during the period from February 1, 1955 to February 27, 1961, or who were  
11 awarded the Armed Forces Expeditionary Medal, and who are ~~paraplegic veterans~~  
12 within the meaning of 38 United States Code, Chapter 21, Section 2101, and who  
13 received a grant from the United States Government for any such housing rated as  
14 disabled by the United States Department of Veterans Affairs as the result of a service-  
15 related disability, or of the unmarried widows or widowers of those veterans. A  
16 veteran of the Vietnam War must have served on active duty after February 27, 1961  
17 and before May 8, 1975. "Persian Gulf War" means service on active duty on or after  
18 August 2, 1990 and before or on the date that the United States Government recognizes  
19 as the end of that war period. The exemption provided in this paragraph applies to the  
20 property of the veteran including property held in joint tenancy with a spouse or held  
21 in a revocable living trust for the benefit of that veteran.

22 The amount of the exemption under this paragraph is equal to the just value of a  
23 veteran's estate multiplied by the percentage of the veteran's disability as rated by the  
24 United States Department of Veterans Affairs.

25 The State shall reimburse each municipality for the amount of the property tax  
26 exempted under this paragraph.

27 **Sec. 2. 36 MRSA §653, sub-§1, ¶H**, as amended by PL 2007, c. 627, §22, is further  
28 amended to read:

29 H. A Except as provided in paragraph D-1, a municipality granting exemptions under  
30 this subsection is entitled to reimbursement from the State of 90% of that portion of  
31 the property tax revenue lost as a result of the exemptions that exceeds 3% of the total  
32 municipal property tax levy, upon submission of proof in a form satisfactory to the  
33 State Tax Assessor. Exemptions granted under this subsection that are reimbursable  
34 pursuant to section 661 are not eligible for reimbursement under this paragraph.

35 **Sec. 3. Application.** This Act applies to property tax years beginning on or after  
36 April 1, 2024.

37 **SUMMARY**

38 This bill changes the property tax exemption for disabled veterans by extending it to  
39 all disabled veterans and setting the exemption for each disabled veteran at the amount  
40 calculated by multiplying the value of the property by the veteran's percentage of disability  
41 as rated by the United States Department of Veterans Affairs.