

MAINE STATE LEGISLATURE

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131st MAINE LEGISLATURE

FIRST SPECIAL SESSION-2023

Legislative Document

No. 1717

H.P. 1108

House of Representatives, April 18, 2023

**An Act to Provide a Property Tax Exemption for All Veterans over
62 Years of Age**

Reference to the Committee on Taxation suggested and ordered printed.


ROBERT B. HUNT
Clerk

Presented by Representative COLLAMORE of Pittsfield. (BY REQUEST)

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2 **Sec. 1. 36 MRSA §653, sub-§1, ¶C**, as amended by PL 2021, c. 682, §1, is repealed
3 and the following enacted in its place:

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 when they
6 have reached the age of 62 years or when they are receiving any form of pension or
7 compensation from the United States Government for total disability, service-
8 connected or nonservice-connected, as a veteran.

9 The exemption provided in this paragraph applies to the property of that veteran,
10 including property held in joint tenancy with that veteran's spouse or held in a revocable
11 living trust for the benefit of that veteran.

12 **Sec. 2. Application.** This Act applies to property tax years beginning on or after
13 April 1, 2024.

14 **SUMMARY**

15 Current law provides a \$6,000 exemption from property taxes to veterans who served
16 in the Armed Forces of the United States during a federally recognized war period once
17 they reach the age of 62 years or are receiving a pension or compensation from the Federal
18 Government for total disability as a veteran. Current law also provides that a veteran who
19 is disabled by injury or disease incurred during active military service is eligible for the
20 \$6,000 exemption, regardless of when that service was performed.

21 This bill removes the requirement that the military service be performed during a
22 federally recognized war period, allowing a veteran who is at least 62 years of age,
23 regardless of when the military service was performed, to be eligible for the \$6,000
24 exemption. A veteran who is receiving a pension or compensation from the Federal
25 Government for a service-connected disability continues to be eligible for the \$6,000
26 exemption, regardless of age or time of service.