

MAINE STATE LEGISLATURE

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131st MAINE LEGISLATURE

FIRST SPECIAL SESSION-2023

Legislative Document

No. 1945

H.P. 1249

House of Representatives, May 16, 2023

**An Act to Provide a Property Tax Exemption to All Veterans Who
Are 62 Years of Age or Older and Increase the Current Exemption**

Reference to the Committee on Taxation suggested and ordered printed.


ROBERT B. HUNT
Clerk

Presented by Representative COLLINGS of Portland.

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 further
3 amended to read:

4 C. The estates up to the just value of ~~\$6,000~~ \$12,000, having a taxable situs in the
5 place of 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 during the period
10 from February 1, 1955 to February 27, 1961, or who were awarded the Armed
11 Forces Expeditionary Medal, when they have reached the age of 62 years or when
12 they are receiving any form of pension or compensation from the United States
13 Government for total disability, service-connected or nonservice-connected, as a
14 veteran. A veteran of the Vietnam War must have served on active duty after
15 February 27, 1961 and before May 8, 1975. "Persian Gulf War" means service on
16 active duty on or after August 2, 1990 and before or on the date that the United
17 States Government recognizes as the end of that war period; or

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

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

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

26 C-2. The estates up to the just value of \$6,000, having a taxable situs in the place of
27 residence, of veterans who served in the Armed Forces of the United States when they
28 have reached 62 years of age.

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

32 **SUMMARY**

33 Under current law, a veteran of a federally recognized war period, upon reaching 62
34 years of age or receiving a pension or compensation for total disability, is entitled to an
35 exemption on the first \$6,000 of value of property owned by that veteran, as long as that
36 veteran is a resident of this State. This bill increases that exemption to \$12,000.

37 The bill also provides a \$6,000 property tax exemption to all veterans upon reaching
38 62 years of age as long as they served on active duty in the Armed Forces of the United
39 States, were not dishonorably discharged and are residents of this State. Under current law,
40 a veteran is only entitled to one exemption.