

# MAINE STATE LEGISLATURE

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**LAWS**  
**OF THE**  
**STATE OF MAINE**

**AS PASSED BY THE**  
**ONE HUNDRED AND TWENTY-FIRST LEGISLATURE**

**FIRST SPECIAL SESSION**  
**August 21, 2003 to August 22, 2003**

**The General Effective Date For**  
**First Special Session**  
**Non-Emergency Laws Is**  
**November 22, 2003**

**SECOND REGULAR SESSION**  
**January 7, 2004 to January 30, 2004**

**The General Effective Date For**  
**Second Regular Session**  
**Non-Emergency Laws Is**  
**April 30, 2004**

**SECOND SPECIAL SESSION**  
**February 3, 2004 to April 30, 2004**

**The General Effective Date For**  
**Second Special Session**  
**Non-Emergency Laws Is**  
**July 30, 2004**

**PUBLISHED BY THE REVISOR OF STATUTES**  
**IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,**  
**TITLE 3, SECTION 163-A, SUBSECTION 4.**

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**Penmor Lithographers**  
**Lewiston, Maine**  
**2004**

## CHAPTER 702

## H.P. 1268 - L.D. 1746

**An Act To Provide Equity in  
Veterans' Property Tax Exemptions**

**Mandate preamble.** This measure requires one or more local units of government to expand or modify activities so as to necessitate additional expenditures from local revenues but does not provide funding for at least 90% of those expenditures. Pursuant to the Constitution of Maine, Article IX, Section 21, 2/3 of all of the members elected to each House have determined it necessary to enact this measure.

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

**Sec. 1. 36 MRSA §653, sub-§1, ¶D,** as amended by PL 1995, c. 368, Pt. CCC, §2 and affected by §11, is further amended to read:

D. The estates up to the just value of \$5,000, having a taxable situs in the place of residence, of the unremarried widow or widower or minor child of any veteran who would be entitled to the exemption if living, or who is in receipt of a pension or compensation from the Federal Government as the widow or widower or minor child of a veteran.

The estates up to the just value of \$5,000, having a taxable situs in the place of residence, of the ~~mother~~ parent of a deceased veteran who is 62 years of age or older and is an unremarried widow or widower who is in receipt of a pension or compensation from the Federal Government based upon the service-connected death of ~~her~~ that parent's child.

The exemptions provided in this paragraph apply to the property of an unremarried widow, or widower or minor child or ~~mother~~ parent of a deceased veteran, including property held in a revocable living trust for the benefit of that unremarried widow, or widower or minor child or ~~mother~~ parent of a deceased veteran.

**Sec. 2. 36 MRSA §653, sub-§1, ¶D-1,** as amended by PL 2001, c. 396, §13, is further amended to read:

D-1. The estates up to the just value of \$47,500, 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 Campaign, the Vietnam War and the Persian Gulf War, 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 such veterans. A veteran of the Vietnam War must have served on active duty for a period of more than 180 days, any part of which occurred after February 27, 1961 and before May 8, 1975 in the case of a veteran who served in the Republic of Vietnam during that period and after August 4, 1964 and before May 7, 1975 in all other cases, unless the veteran died in service or was discharged for a service-connected disability after that date. "Vietnam War" means the period between August 5, 1964 and May 7, 1975 and the period beginning on February 28, 1961 and ending on May 7, 1978 in the case of a veteran who served in the Republic of Vietnam during that period. "Persian Gulf War" means service on active duty on or after August 7, 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. 36 MRSA §653, sub-§1, ¶D-2,** as amended by PL 1995, c. 368, Pt. CCC, §4 and affected by §11, is further amended to read:

D-2. The estates up to the just value of \$7,000, having a taxable situs in the place of residence of the unremarried widow or widower or minor child of any veteran who would be entitled to an exemption under paragraph C-1, if living, or who is in receipt of a pension or compensation from the Federal Government as the widow or widower or minor child of a veteran, and who is the unremarried widow or widower or minor child of a veteran who served during any federally recognized war period during or before World War I.

The exemption provided in this paragraph is in lieu of any exemption under paragraph D to which the person may be eligible and applies to the property of that person, including property held in a revocable living trust for the benefit of that person.

**Sec. 4. 36 MRSA §653, sub-§1, ¶D-3,** as amended by PL 1995, c. 368, Pt. CCC, §4 and affected by §11, is further amended to read:

D-3. The estates up to the just value of \$7,000, having a taxable situs in the place of residence of the ~~mother~~ parent of a deceased veteran who is 62 years of age or older and is an unremarried widow or widower who is in receipt of a pension

or compensation from the Federal Government based upon the service-connected death of ~~her~~ that parent's child and who is receiving the pension or compensation from the Federal Government based upon the service-connected death of ~~her~~ the parent's child during any federally recognized war period during or before World War I.

The exemption provided in this paragraph is in lieu of any exemption under paragraph D to which the person may be eligible and applies to the property of that person, including property held in a revocable living trust for the benefit of that person.

See title page for effective date.

**CHAPTER 703**

**S.P. 657 - L.D. 1724**

**An Act To Create the Maine Military Family Relief Fund**

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

**Sec. 1. 36 MRSA §5288** is enacted to read:

**§5288. Maine Military Family Relief Fund voluntary checkoff**

**1. Maine Military Family Relief Fund.** When filing a return, a taxpayer entitled to a refund under this Part may designate that a portion of that refund be paid into the Maine Military Family Relief Fund established in Title 37-B, section 158. A taxpayer who is not entitled to a refund under this Part may contribute to the Maine Military Family Relief Fund by including with that taxpayer's return sufficient funds to make the contribution. The contribution may not be less than \$1. Each individual income tax return form must contain a designation in substantially the following form: "The Maine Military Family Relief Fund: ( ) \$1, ( ) \$5, ( ) \$10, ( ) \$25 or ( ) Other \$... ."

**2. Contributions credited to Maine Military Family Relief Fund.** The State Tax Assessor shall determine annually the total amount contributed pursuant to subsection 1. Prior to the beginning of the next year, the State Tax Assessor shall deduct the cost of administering the Maine Military Family Relief Fund checkoff, but not exceeding \$2,000 annually, and report the remainder to the Treasurer of State, who shall forward that amount to the Maine Military Family Relief Fund.

**3. Application.** This section applies to tax years beginning on and after January 1, 2004 but before January 1, 2007.

**4. Repeal.** This section is repealed December 31, 2007.

**Sec. 2. 37-B MRSA §158** is enacted to read:

**§158. Maine Military Family Relief Fund**

The Maine Military Family Relief Fund is established as a nonlapsing fund administered according to rules adopted by the Adjutant General. The Adjutant General is authorized to make grants from the Maine Military Family Relief Fund to families of persons who are members of the Maine National Guard or residents of the State who are members of the Reserves of the Armed Forces of the United States who have been called to military duty. The Military Bureau shall adopt rules establishing eligibility criteria for the grants. Rules adopted pursuant to this section are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

**Sec. 3. Administrative costs to be reimbursed.** The Department of Administrative and Financial Services, Bureau of Revenue Services shall absorb within existing resources any administrative costs involved in the initial implementation of this Act. Notwithstanding the Maine Revised Statutes, Title 37-B, section 158 or any other provision of law, the Commissioner of Defense, Veterans and Emergency Management must transfer from the Maine Military Family Relief Fund established in Title 37-B, section 158 an amount determined by the State Tax Assessor to be the additional administrative costs associated with the implementation of this Act. The State Tax Assessor is authorized to deposit the funds received as reimbursement for costs incurred in an Other Special Revenue Funds account within the Bureau of Revenue Services to be used to support the operations of the bureau necessary for the implementation of this Act.

**Sec. 4. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES,  
DEPARTMENT OF**

**Maine Revenue Services 0002**

Initiative: Allocates funds for the administrative costs associated with the Maine Military Family Relief Fund voluntary checkoff in the event revenue is available for transfer in fiscal year 2004-05.

<b>Other Special Revenue Funds</b>	<b>2003-04</b>	<b>2004-05</b>
All Other	\$0	\$10,791
Other Special Revenue Funds	\$0	\$10,791