

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Provide Property Tax Relief for Noncombat Veterans

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

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

C-2. The estates up to the just value of \$4,500, having a taxable situs in the place of residence of veterans who served in the Armed Forces of the United States but who are not eligible for the exemption under paragraph C.

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

Sec. 2. 36 MRSA §653, sub-§1, ¶D-4 is enacted to read:

D-4. The estates up to the just value of \$4,500, having a taxable situs in the place of residence, of the unremarried widow or widower or minor child of any deceased veteran who would be entitled to the exemption pursuant to paragraph C-2 if living.

The estates up to the just value of \$4,500, having a taxable situs in the place of residence, of the parent of a deceased veteran who would be entitled to the exemption pursuant to paragraph C-2 if living, 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 that parent's child.

The exemptions provided in this paragraph apply to the property of an unremarried widow or widower or minor child or 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 parent of a deceased veteran.

SUMMARY

This bill provides a \$4,500 property tax exemption to noncombat veterans. It provides the exemption to the unremarried widow or widower or minor child of a veteran who would be entitled to the exemption if living, and to the parent of a deceased veteran who would be entitled to the exemption if living, 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 that parent's child.