



# 131st MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2023

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Legislative Document

No. 1737

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H.P. 1116

House of Representatives, April 20, 2023

### **An Act to Provide up to \$5,000 in Property Tax Relief to Veterans**

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Reference to the Committee on Taxation suggested and ordered printed.

*Robert B. Hunt*  
ROBERT B. HUNT  
Clerk

Presented by Representative HYMES of Waldo.  
Cosponsored by Senator STEWART of Aroostook.

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, as limited in this paragraph~~, having a  
5 taxable situs in the place of residence, of veterans who served in the Armed Forces of  
6 the United States:

7 (1) During any federally recognized war period, including the Korean Conflict,  
8 the Vietnam War, the Persian Gulf War, the periods from August 24, 1982 to July  
9 31, 1984 and December 20, 1989 to January 31, 1990, Operation Enduring  
10 Freedom, Operation Iraqi Freedom and Operation New Dawn, or during the period  
11 from February 1, 1955 to February 27, 1961, or who were awarded the Armed  
12 Forces Expeditionary Medal, when they have reached the age of 62 years or when  
13 they are receiving any form of pension or compensation from the United States  
14 Government for total, nonservice-connected disability, ~~service-connected or~~  
15 ~~nonservice-connected~~, as a veteran. A veteran of the Vietnam War must have  
16 served on active duty after February 27, 1961 and before May 8, 1975. "Persian  
17 Gulf War" means service on active duty on or after August 2, 1990 and before or  
18 on the date that the United States Government recognizes as the end of that war  
19 period; or

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

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

27 The dollar amount of the reduction in taxes due because of the exemption provided  
28 pursuant to this paragraph is limited to \$5,000 or the amount of taxes actually due for  
29 that property tax year, whichever is less.

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

32 **SUMMARY**

33 Current law provides up to a \$6,000 exemption in just value for veterans who are at  
34 least 62 years of age and who served during a federally recognized war period or veterans  
35 who were disabled during active military service. This bill provides a complete exemption  
36 from property taxes for veterans who were disabled during active military service and who  
37 are receiving a pension or compensation from the United States Government for total,  
38 service-connected disability, except that the dollar amount of the reduction in taxes due  
39 because of the exemption is limited to \$5,000 or the amount of taxes actually due for that  
40 property tax year, whichever amount is less.