



126th MAINE LEGISLATURE

SECOND REGULAR SESSION-2014

Legislative Document

No. 1696

H.P. 1220

House of Representatives, January 7, 2014

**An Act To Extend the Veterans' Property Tax Exemption to
Veterans Who Served in Iraq or Afghanistan**

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative FOWLE of Vassalboro.
Cosponsored by Senator PATRICK of Oxford and
Representatives: BERRY of Bowdoinham, BOLAND of Sanford, BRIGGS of Mexico,
CHENETTE of Saco, COOPER of Yarmouth, DILL of Old Town, Speaker EVES of North
Berwick, GATTINE of Westbrook, GILBERT of Jay, GRANT of Gardiner, HICKMAN of
Winthrop, KORNFIELD of Bangor, LONGSTAFF of Waterville, MARKS of Pittston,
MASTRACCIO of Sanford, McCABE of Skowhegan, NADEAU of Winslow, SAUCIER of
Presque Isle, SHORT of Pittsfield, VEROW of Brewer, WERTS of Auburn.

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 2007, c. 240, Pt. PPPP,
3 §1, is further amended to read:

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:

6 (1) During any federally recognized war period, including the Korean Campaign,
7 the Vietnam War, the Persian Gulf War ~~and~~, the periods from August 24, 1982 to
8 July 31, 1984 and December 20, 1989 to January 31, 1990, Operation Enduring
9 Freedom, Operation Iraqi Freedom and Operation New Dawn, or who were
10 awarded the Armed Forces Expeditionary Medal, when they have reached the age
11 of 62 years or when they are receiving any form of pension or compensation from
12 the United States Government for total disability, service-connected or
13 nonservice-connected, as a veteran. A veteran of the Vietnam War must have
14 served on active duty for a period of more than 180 days, any part of which
15 occurred after February 27, 1961 and before May 8, 1975 unless the veteran died
16 in service or was discharged for a service-connected disability after that date.
17 "Persian Gulf War" means service on active duty on or after August 2, 1990 and
18 before or on the date that the United States Government recognizes as the end of
19 that war 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
26 revocable living trust for the benefit of that veteran.

27 **Sec. 2. 36 MRSA §653, sub-§1, ¶D-1**, as amended by PL 2007, c. 437, §7 and
28 affected by §22, is further amended to read:

29 D-1. The estates up to the just value of \$50,000, having a taxable situs in the place of
30 residence, for specially adapted housing units, of veterans who served in the Armed
31 Forces of the United States during any federally recognized war period, including the
32 Korean Campaign, the Vietnam War, the Persian Gulf War ~~and~~, the periods from
33 August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990,
34 Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn, or
35 who were awarded the Armed Forces Expeditionary Medal, and who are paraplegic
36 veterans within the meaning of 38 United States Code, Chapter 21, Section 2101, and
37 who received a grant from the United States Government for any such housing, or of
38 the unremarried widows or widowers of those veterans. A veteran of the Vietnam
39 War must have served on active duty for a period of more than 180 days, any part of
40 which occurred after February 27, 1961 and before May 8, 1975, unless the veteran
41 died in service or was discharged for a service-connected disability after that date.
42 "Persian Gulf War" means service on active duty on or after August 2, 1990 and
43 before or on the date that the United States Government recognizes as the end of that

1 war period. The exemption provided in this paragraph applies to the property of the
2 veteran including property held in joint tenancy with a spouse or held in a revocable
3 living trust for the benefit of that veteran.

4 **SUMMARY**

5 Current law provides a \$6,000 property tax exemption and a \$50,000 property tax
6 exemption for specially adapted housing units of veterans of a federally recognized war
7 period, including the Korean Campaign and the Persian Gulf War. This bill specifies that
8 the property tax exemptions also apply to veterans of Operation Enduring Freedom,
9 Operation Iraqi Freedom and Operation New Dawn.