



# 129th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2019

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Legislative Document

No. 1271

S.P. 391

In Senate, March 14, 2019

**An Act To Exempt Permanently Disabled Veterans from Payment  
of Property Tax**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by President JACKSON of Aroostook.  
Cosponsored by Representative NADEAU of Winslow and  
Senators: CARPENTER of Aroostook, LIBBY of Androscoggin, LUCHINI of Hancock,  
VITELLI of Sagadahoc.

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

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

3 D-4. For property tax years beginning on or after April 1, 2020, the estates, having a  
4 taxable situs in the place of residence, of a veteran who provides to the assessor of the  
5 place in which the veteran resides certification from the United States Department of  
6 Veterans Affairs or any branch of the Armed Forces of the United States that the  
7 veteran is permanently disabled and receives benefits based on a rating of 100% for a  
8 service-connected disability.

9 The exemption provided in this paragraph also applies to property held in a revocable  
10 living trust for the benefit of the veteran.

11 **SUMMARY**

12 This bill provides a complete property tax exemption in the municipality of residence  
13 for a veteran receiving benefits based on a rating of 100% for a service-connected  
14 disability.