



129th MAINE LEGISLATURE

FIRST REGULAR SESSION-2019

Legislative Document

No. 1326

S.P. 414

In Senate, March 19, 2019

**An Act To Expand Eligibility for the Veterans' Property Tax
Exemption**

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 Senator KEIM of Oxford.

Cosponsored by Senator: POULIOT of Kennebec, Representative: SHEATS 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 2015, c. 353, §1, is
3 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, 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 during the
10 period from February 1, 1955 to February 27, 1961, or who were awarded the
11 Armed Forces Expeditionary Medal, when they have reached the age of 62 years
12 or when they are receiving any form of pension or compensation from the United
13 States Government for total disability, service-connected or nonservice-
14 connected, as a veteran. A veteran of the Vietnam War must have served on
15 active duty after February 27, 1961 and before May 8, 1975. "Persian Gulf War"
16 means service on active duty on or after August 2, 1990 and before or on the date
17 that the United States Government recognizes as the end of that war period; or

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

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

25 **SUMMARY**

26 This bill allows persons who served in the Armed Forces of the United States during
27 the period from February 1, 1955 to February 27, 1961 to qualify for the veterans'
28 property tax exemption based on dates of service.