



131st MAINE LEGISLATURE

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Legislative Document

No. 1595

S.P. 626

In Senate, April 11, 2023

**An Act to Exempt the Estates of Veterans Who Were Disabled in the
Line of Duty from Property Taxes**

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 SUPICA of Bangor and
Senators: FARRIN of Somerset, HICKMAN of Kennebec, Representative: PERRY of Bangor.

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 described 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. The estate up to the just value of \$6,000 of a veteran described in this
20 subparagraph is exempt from taxation; or

21 (2) Who are disabled by injury or disease incurred or aggravated during active
22 military service in the line of duty and are receiving any form of pension or
23 compensation from the United States Government for total, service-connected
24 disability. The estate of a veteran described in this subparagraph is exempt from
25 taxation.

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

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

31 **SUMMARY**

32 This bill provides a complete exemption from property taxes for veterans who were
33 disabled during active military service and who are receiving a pension or compensation
34 from the United States Government for total, service-connected disability. Current law
35 provides up to a \$6,000 exemption.