



127th MAINE LEGISLATURE

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Legislative Document

No. 170

H.P. 128

House of Representatives, January 27, 2015

**An Act To Remove the 180-day Active Duty Requirement for the
Property Tax Exemption for Vietnam Veterans**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative NADEAU of Winslow.
Cosponsored by Senator DUTREMBLE of York and
Representatives: CAMPBELL of Orrington, FREDETTE of Newport, HANINGTON of
Lincoln, LONGSTAFF of Waterville, MARTIN of Sinclair, SAUCIER of Presque Isle,
SHORT of Pittsfield, Senator: DILL of Penobscot.

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 2013, c. 471, §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 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 2013, c. 471, §2, is
28 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, the periods from August
33 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, Operation
34 Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn, or who were
35 awarded the Armed Forces Expeditionary Medal, and who are paraplegic veterans
36 within the meaning of 38 United States Code, Chapter 21, Section 2101, and who
37 received a grant from the United States Government for any such housing, or of the
38 unmarried widows or widowers of those veterans. ~~A veteran of the Vietnam War~~
39 ~~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 property tax exemption to a veteran of the Vietnam War as
6 long as the veteran served on active duty for at least 180 days during the period between
7 February 27, 1961 and May 8, 1975.

8 This bill repeals that limitation.