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Date: (Filing No. H-)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
127TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 128, L.D. 170, Bill, “An Act To Remove the 180-day Active Duty Requirement for the Property Tax Exemption for Vietnam Veterans”

Amend the bill in section 1 in paragraph C by striking out all of subparagraph (1) (page 1, lines 6 to 19 in L.D.) and inserting the following:

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

Amend the bill in section 2 by striking out all of paragraph D-1 (page 1, lines 29 to 43 and page 2, lines 1 to 3 in L.D.) and inserting the following:

'D-1. The estates up to the just value of \$50,000, having a taxable situs in the place of residence, for specially adapted housing units, of veterans who served in the Armed Forces of the United States during any federally recognized war period, including the Korean Campaign, the Vietnam War, the Persian Gulf War, the periods from August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn, or who were awarded the Armed Forces Expeditionary Medal, and who are paraplegic veterans within the meaning of 38 United States Code, Chapter 21, Section 2101, and

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1 who received a grant from the United States Government for any such housing, or of
2 the unmarried widows or widowers of those veterans. A veteran of the Vietnam
3 War must have served on active duty ~~for a period of more than 180 days, any part of~~
4 ~~which occurred~~ after February 27, 1961 and before May 8, 1975, ~~unless the veteran~~
5 ~~died in service or was discharged for a service-connected disability after that date.~~
6 "Persian Gulf War" means service on active duty on or after August 2, 1990 and
7 before or on the date that the United States Government recognizes as the end of that
8 war period. The exemption provided in this paragraph applies to the property of the
9 veteran including property held in joint tenancy with a spouse or held in a revocable
10 living trust for the benefit of that veteran.'

11 **SUMMARY**

12 This amendment clarifies the intent of the bill by restoring the dates, which the bill
13 strikes, that establish the period of time of service for eligibility for the veterans'
14 exemption for the Vietnam War.

15 **FISCAL NOTE REQUIRED**

16 **(See attached)**