

## OFFICE OF FISCAL AND PROGRAM REVIEW

Date: April 12, 2013  
To: Members, Joint Standing Committee on Taxation  
From: Elizabeth Cooper, Legislative Analyst

### **LD 316, An Act To Provide Property Tax Relief for Noncombat Veterans**

**Summary:** This bill provides a \$4,500 property tax exemption to noncombat veterans. It provides the exemption to the unremarried widow or widower or minor child of a veteran who would be entitled to the exemption if living, and to the parent of a deceased veteran who would be entitled to the exemption if living, who is 62 years of age or older and is an unremarried widow or widower who is in receipt of a pension or compensation from the Federal Government based upon the service-connected death of that parent's child.

#### **Public Hearing:**

##### Proponents

- The sponsor presented the bill and provided written testimony. He requested that Committee consider providing the exemption for all veterans honorably discharged.
- Two veterans testified in support of the bill.
- Major points: individuals who served in the Armed Forces but did not serve during a federally recognized war period deserve the same exemption as other veterans.

Opposed – Maine Municipal Association testified in opposition to the bill; expansion of property tax exemptions narrows tax base; comprehensive property tax reform is needed; should not enact/expand property tax exemptions in piecemeal manner.

NFNA- none

**Fiscal Information:** The preliminary fiscal impact statement was not available at the time this analysis was finalized. The most current fiscal information on bills can be found online at: [www.mainelegislature.org/LawMakerWeb/search.asp](http://www.mainelegislature.org/LawMakerWeb/search.asp).