



129th MAINE LEGISLATURE

FIRST REGULAR SESSION-2019

Legislative Document

No. 1194

S.P. 368

In Senate, March 12, 2019

An Act To Increase Property Tax Relief for Veterans

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 NADEAU of Winslow and
Senators: BELLOWS of Kennebec, CARPENTER of Aroostook, CLAXTON of
Androscoggin, LUCHINI of Hancock, SANBORN, L. of Cumberland, VITELLI of
Sagadahoc.

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~~ \$10,000, having a taxable situs in the
5 place of 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 after February 27, 1961 and before May 8, 1975. "Persian
15 Gulf War" means service on active duty on or after August 2, 1990 and before or
16 on the date that the United States Government recognizes as the end of that war
17 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 **Sec. 2. Application.** This Act applies to property tax years beginning on or after
26 April 1, 2020.

27 **SUMMARY**

28 This bill increases the property tax exemption beginning on or after April 1, 2020
29 from \$6,000 to \$10,000 of the just value of a home of a veteran who served in the Armed
30 Forces of the United States during specified periods or who is receiving compensation
31 from the United States Government for total, service-connected disability.