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An Act To Amend the Homestead Exemption for Certain Veterans To Include Certain Military Personnel Stationed at Guantanamo Bay

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §653, sub-§1, ¶C, as amended by PL 2007, c. 240, Pt. PPPP, §1, is further amended to read:

C. The estates up to the just value of \$6,000, having a taxable situs in the place of residence, of veterans who served in the Armed Forces of the United States:

(1) During any federally recognized war period, including the Korean Campaign, the Vietnam War, the Persian Gulf War and the periods from January 4, 1961 to February 6, 1964 for military personnel who were stationed at the military base at Guantanamo Bay, Cuba and August 24, 1982 to July 31, 1984 and December 20, 1989 to January 31, 1990, 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

(2) Who are disabled by injury or disease incurred or aggravated during active military service in the line of duty and are receiving any form of pension or compensation from the United States Government for total, service-connected disability.

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

Sec. 2. Application. This Act applies to tax years beginning on or after April 1, 2009.

SUMMARY

Current law provides a \$6,000 property tax exemption to veterans of certain wars or conflicts.

This bill adds to the list of veterans eligible to receive the property tax exemption those military personnel who were stationed at the military base at Guantanamo Bay, Cuba from January 4, 1961, the

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date Cuba and the United States formally broke off relations, and February 6, 1964, the date on which the military base became self-sufficient and ceased to rely on the Cuban government for water and supplies.