



126th MAINE LEGISLATURE

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Legislative Document

No. 316

H.P. 225

House of Representatives, February 7, 2013

An Act To Provide Property Tax Relief for Noncombat Veterans

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative LIBBY of Lewiston.
Cosponsored by Senator WHITTEMORE of Somerset.

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

2 **Sec. 1. 36 MRSA §653, sub-§1, ¶C-2** is enacted to read:

3 C-2. The estates up to the just value of \$4,500, having a taxable situs in the place of
4 residence of veterans who served in the Armed Forces of the United States but who
5 are not eligible for the exemption under paragraph C.

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

9 **Sec. 2. 36 MRSA §653, sub-§1, ¶D-4** is enacted to read:

10 D-4. The estates up to the just value of \$4,500, having a taxable situs in the place of
11 residence, of the unremarried widow or widower or minor child of any deceased
12 veteran who would be entitled to the exemption pursuant to paragraph C-2 if living.

13 The estates up to the just value of \$4,500, having a taxable situs in the place of
14 residence, of the parent of a deceased veteran who would be entitled to the exemption
15 pursuant to paragraph C-2 if living, who is 62 years of age or older and is an
16 unremarried widow or widower who is in receipt of a pension or compensation from
17 the Federal Government based upon the service-connected death of that parent's
18 child.

19 The exemptions provided in this paragraph apply to the property of an unremarried
20 widow or widower or minor child or parent of a deceased veteran, including property
21 held in a revocable living trust for the benefit of that unremarried widow or widower
22 or minor child or parent of a deceased veteran.

23 **SUMMARY**

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