



130th MAINE LEGISLATURE

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Legislative Document

No. 576

S.P. 229

In Senate, February 24, 2021

An Act To Increase Property Tax Relief for Veterans

Received by the Secretary of the Senate on February 22, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 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 Speaker FECTEAU of Biddeford and
Senators: BALDACCI of Penobscot, CLAXTON of Androscoggin, MAXMIN of Lincoln,
RAFFERTY of York, Representatives: BRYANT of Windham, DOUDERA of Camden.

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

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

3 L. For property tax years beginning on or after April 1, 2022, the following exemptions
4 are increased or expanded:

5 (1) The exemptions under paragraphs C, C-1, D, D-1, D-2 and D-3 are expanded
6 to include otherwise eligible veterans who served during the period from February
7 1, 1955 to February 27, 1961; and

8 (2) The exemptions provided under paragraphs C, C-1, D, D-2 and D-3 are
9 increased to \$10,000.

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

11 M. Notwithstanding paragraph H, a municipality granting increased or expanded
12 exemptions under paragraph L is entitled to reimbursement from the State equal to
13 100% of the property tax revenue loss suffered by that municipality during the previous
14 calendar year as a result of increased or expanded exemption authorized under
15 paragraph L. Application for and processing of reimbursement due under this
16 paragraph must be made in the manner provided in section 661.

17 **Sec. 3. Application.** This Act applies to property taxes based on the status of
18 property on or after April 1, 2022.

19 **SUMMARY**

20 This bill increases to \$10,000, beginning on or after April 1, 2022, the property tax
21 exemption for all categories of eligible veterans other than paraplegic veterans receiving a
22 \$50,000 exemption for specially adapted housing units. It also expands the dates of
23 federally recognized war periods to include February 1, 1955 to February 27, 1961. State
24 reimbursement is provided for 100% of the property tax revenue loss to municipalities as
25 a result of the increase and expansion of exemptions.