

128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document

No. 82

S.P. 31

In Senate, January 11, 2017

An Act To Exempt Permanently Disabled Veterans from Payment of Property Tax

Reference to the Committee on Taxation suggested and ordered printed.

HEATHER J.R. PRIEST Secretary of the Senate

Heath & Buil

Presented by Senator DIAMOND of Cumberland.
Cosponsored by Representative COREY of Windham and
Senators: CARPENTER of Aroostook, MILLETT of Cumberland, Representatives: BRYANT
of Windham, FAY of Raymond, HARRINGTON of Sanford, MAREAN of Hollis, ORDWAY
of Standish.

Sec. 1. 36 MRSA §653, sub-§1, ¶D-4 is enacted to read: D-4. For property tax years beginning on or after April 1, 2018, the taxable situs in the place of residence, of a veteran who provides to the place of the p	
4 <u>taxable situs in the place of residence, of a veteran who provides to</u>	
5 place in which the veteran resides certification from the United St. 6 Veterans Affairs or any branch of the Armed Forces of the United St. 7 veteran is permanently disabled and receives benefits based on a rate service-connected disability.	o the assessor of the ates Department of ited States that the
The exemption provided in this paragraph also applies to property living trust for the benefit of the veteran.	held in a revocable
SUMMARY	
This bill provides a complete property tax exemption in the munic for a veteran receiving benefits based on a rating of 100% for a disability.	