

# MAINE STATE LEGISLATURE

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**EIGHTY-SECOND LEGISLATURE**

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**HOUSE**

**No. 422**

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House of Representatives, March 18, 1925.

Tabled pending adoption by Mr. Spear of Portland and 500 copies ordered printed.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Spear of Portland.

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**STATE OF MAINE**

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IN THE YEAR OF OUR LORD ONE THOUSAND NINE  
HUNDRED AND TWENTY-FIVE

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HOUSE AMENDMENT "A" TO H. D. NO. 11

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Amend H. D. No. 11 by adding after the word "follow-  
2 ing," in the second line and after the colon, the words, 'but  
3 such rate shall not exceed five mills on the dollar'; so that  
4 as amended said section shall read as follows:

'Sect. 8. All taxes upon real and personal estate, assessed  
2 by authority of the state, shall be apportioned and assessed  
3 equally, according to the just value thereof; but the legis-  
4 lature shall have power to levy a tax upon intangible per-  
5 sonal property at such rate as it deems wise and equitable  
6 without regard to the rate applied to other classes of prop-  
7 erty, but such rate shall not exceed five mills on the dollar.

8 The legislature shall not have power to levy a tax on in-  
9 comes or on inheritances; and all laws creating such tax  
10 which shall be in effect on the first day of July, nineteen  
11 hundred and twenty-seven, shall be void, except as to estates  
12 where the decedent died prior thereto.'