

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-seventh and Eighty-eighth
Legislatures

OF THE

STATE OF MAINE

From April 7, 1935 to April 24, 1937

AND MISCELLANEOUS STATE PAPERS

Published by the Secretary of State, in conjunction
with the Revisor of Statutes in accordance with the
Resolves of the Legislature approved June 28, 1820,
March 18, 1840, March 16, 1842, and Acts approved
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AUGUSTA, MAINE
1937

PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Eighty-Eighth Legislature

1937

CHAP. 245

against said soldier, sailor, or marine, or blind person, or widow of said soldier, sailor or marine, or blind person and said soldier, sailor or marine, or blind person, or widow of said soldier, sailor or marine, or blind person shall be legally holden to pay said tax; and provided further, that no property conveyed to such soldier, sailor or marine, or blind person, or widow of said soldier, sailor or marine, or blind person, for the purpose of obtaining exemption from taxation under this section shall be so exempt, and any attempt to obtain such exemptions by means of fraudulent conveyance shall be punished by a fine of not less than \$100. The word "homes" as used in this paragraph shall mean one single dwelling owned by the person claiming exemption, or a dwelling partially occupied by the owner and producing a revenue of less than \$200 per year.'

Approved April 24, 1937.

Chapter 244

AN ACT to Repeal "An Act to Tax Games of Skill."

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

P. L., 1935, c. 82, repealed. Chapter 82 of the public laws of 1935 is hereby repealed.

Approved April 24, 1937.

Chapter 245

AN ACT Imposing a Tax on Wine and Spirits Sold by or Through the State Liquor Commission.

Whereas, the funds for old age assistance payments heretofore provided for have been derived from a tax on spirits which expires on June 30, 1937; and

Whereas, there are no other funds in the state treasury that can be utilized for such purpose; and

Whereas, a failure to provide such funds would result in widespread suffering among the citizens of the state; and

Whereas, in the judgment of the legislature these facts create an emergency within the meaning of section 16 of Article XXXI of the constitution of Maine, and require the following legislation as immediately necessary for the preservation of public peace, health and safety; now, therefore

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

Sec. 1. Tax imposed. A tax of \$2.08 is hereby assessed on each gallon of spirits as defined in section 4 of chapter 300 of the public laws of 1933, and at a like rate for any other quantity or for the fractional part of a gallon sold by or through the state liquor commission in accordance with the provisions of said chapter 300 of the public laws of 1933, as amended, and a tax of 50 cents is hereby assessed on each gallon of wine as defined in section 4 of chapter 300 of the public laws of 1933, and at a like rate for any other quantity or for the fractional part of a gallon sold by or through the state liquor commission in accordance with the provisions of said chapter 300 of the public laws of 1933, as amended.

Sec. 2. Tax added to sale price. The state liquor commission shall add the amount of the said tax to the price of each gallon or fraction thereof of wine and spirits sold by or through the said state liquor commission and collect the same from the purchaser thereof and deposit the same in the state treasury to the credit of the general funds of the state.

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.

Approved April 24, 1937

Chapter 246

AN ACT Relating to Licenses for Retail Stores.

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

P. L., 1933, c. 260, repealed. Chapter 260 of the public laws of 1933 is hereby repealed.

Approved April 24, 1937.