

MAINE STATE LEGISLATURE

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Maine
REVISED STATUTES
1964

*Prepared Under the Supervision
of the
Committee on Revision of Statutes*

Being the Tenth Revision of the
Revised Statutes of the State
of Maine, 1964

Volume 6
Titles 33 to 39



Boston, Mass.
Boston Law Book Co.

Orford, N. H.
Equity Publishing Corporation

St. Paul, Minn.
West Publishing Co.

Text of Revised Statutes
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CHAPTER 109

POLL TAX

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SUBCHAPTER I

GENERAL PROVISIONS

Sec.
1381. Amount; persons liable.
1382. Receipts.

§ 1381. Amount; persons liable

A poll tax of \$3 shall be assessed upon every male resident of the State between the ages of 21 and 70 years, whether a citizen of the United States or an alien, in the place where he resides on the first day of each April, unless he is exempted therefrom by this Title. No person shall be considered a resident of a place merely on account of being present there as a student in an educational institution.

R.S.1954, c. 92, § 1; 1955, c. 399, § 1; 1961, c. 59, § 1.

§ 1382. Receipts

In order to facilitate the issuance of motor vehicle operators' licenses and the registration of motor vehicles, in accordance with Title 29, sections 108 and 584, the tax collector shall issue a separate poll tax receipt. If any resident is exempt from payment of a poll tax or if his poll tax has been abated, the assessors of the municipality where he resides shall on request issue, or authorize the tax collector to issue, a certificate that he is exempt from payment of a poll tax, or that it has been abated. Such receipt or requested certificate shall be either delivered or mailed to the person within 48 hours.

R.S.1954, c. 92, § 68; 1955, c. 399, § 1.

SUBCHAPTER II

UNORGANIZED LOCATIONS

Sec.

1421. Assessment and collection.

1422. Penalty for failure to remit poll tax collections.

§ 1421. Assessment and collection

It shall be the duty of the State Tax Assessor through agents to procure annually, on or as of April 1st, a sworn return enumerating all persons, male or female, 21 years of age and upwards, who are residents of the various unorganized units, government reservations excepted, of the unorganized territory as defined in Title 20, section 1451, and he shall give a certificate of residence to all such residents as shall make written application therefor upon the form provided by him.

He shall have the authority for the purpose of carrying out this section to appoint agents for the whole or any portion of the unorganized territory and they shall perform such duties, including the collection of the poll tax, as he may authorize or delegate in each particular appointment. They shall have the same powers and may exercise the same methods in the collection of the poll tax as collectors of taxes in towns are authorized to exercise and use for the collection of personal and poll taxes committed to them. He may require, in his discretion, the filing of surety bonds by his agents in such penal sums as he may deem necessary.

Poll taxes shall be assessed annually, on or as of April 1st, on all residents in unorganized territory who are required by law to pay a poll tax, and the tax shall be paid to the State Tax Assessor or to his duly authorized agent, who shall give a receipt in proper form therefor. Poll taxes paid to any such agent shall be remitted by such agent to the State Tax Assessor. The State Tax Assessor shall have authority to abate such tax in any case where conditions warrant such action, and in such case the person whose tax is abated shall not forfeit any right or privilege to which payment thereof would entitle him.

Poll taxes collected by the State Tax Assessor from the residents of Connor in the year in which the biennial state election is held shall be paid by the State to Caswell Plantation.

The poll taxes assessed and collected by the State Tax Assessor from electors in unorganized territory who register in a

town as voters shall be paid by him to such town for any year in which such electors actually vote therein, provided the State Tax Assessor receives from the officials thereof a certification of such registration and act of voting by June 1st of the following year, and such payment shall be considered as an assessment on such electors by such town officials. The remainder of the poll taxes collected, if any, shall be paid to the Treasurer of State.

R.S.1954, c. 16, § 104; 1961, c. 20; c. 417, § 18; 1963, c. 407, § 2.

§ 1422. Penalty for failure to remit poll tax collections

Any agent of the State Tax Assessor, who shall fail to remit poll taxes collected to the said Tax Assessor within 3 months after collection, upon request therefor by the said Tax Assessor, shall be guilty of embezzlement and shall be punished accordingly.

R.S.1954, c. 16, § 105.