

# MAINE STATE LEGISLATURE

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January 30, 1968

Joseph T. Edgar, Secretary of State

Wendell R. Davidson, Assistant Attorney General Bureau of Taxation

Subject: Poll taxes for Indians living on Indian Reservations

FACTS:

An Indian, although not a Penobscot, is a resident of the Indian Island Penobscot Reservation. In past years the Tribal Clerk has required him to pay a poll tax to the City Clerk in Old Town prior to paying his automobile excise tax.

QUESTION:

Are Indians who are residents of Indian Island exempt from the payment of poll taxes?

LAW:

"The polls and estates of the following persons are exempt from taxation:

11.1

C. The polls and estates of only those Indians who reside on Tribal Reservations." 36 M.R.S.A. §654 (1) (C)

ANSWER:

Yes.

REASON:

"An Indian is defined for all purposes as being a person who is in whole or to the extent of at least one-quarter part of Indian blood." 22 M.R.S.A. §4701. The individual who is the subject of this opinion comes within the statutory definition of an Indian. The law is clear that the polls of these Indians who reside on Tribal Reservations are exempt from taxation.

WRE/etd