

MAINE STATE LEGISLATURE

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ELECTIONS - 1946

(Bonus)

Referendum Questions
Submitted To Vote
Of The People

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AUGUSTA, MAINE

AN ACT OF THE 92ND LEGISLATURE
(Special Session)

ALSO AN AMENDMENT TO THE CONSTI-
TUTION PROPOSED BY CHAPTER 121
OF THE RESOLVES PASSED BY
THE 92ND LEGISLATURE
(Special Session)

Ch. 311 p. 3



1946

To Be Voted upon at the State Election,
Monday, September 9, 1946.

[Rejected at Sept. 9 election]

MAR 16 1992

**PUBLIC LAWS
of the
STATE OF MAINE**

**As Passed by the Ninety-second Legislature
(Special Session)**

1946

CHAPTER 381

**AN ACT Providing for the Payment of a
Bonus to Maine Veterans of World War II
and for the Payment of Other Veterans'
Benefits and to Provide for Such Payments
by Additional Cigarette and Liquor Taxes
and Miscellaneous Taxes.**

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

TITLE 1

Bonus

Sec. 1. Veterans in World War II entitled to bonus of \$150. In order to promote the spirit of patriotism and loyalty, in testimony of the gratitude of the state of Maine, and in recognition of the splendid services of Maine men and women in World War II, every veteran, as hereinafter defined, shall be entitled to receive from the state of Maine, from a fund hereinafter created and called "The Veterans' Bonus Fund," the sum of \$150.

Sec. 2. The word "veteran" defined. The word "veteran" as used in this title shall mean any male or female officer, soldier, sailor, marine, nurse or any other person regularly enlisted or inducted, who has been a part of the military or naval forces of the United States in World War II at least 3 months between December 8, 1941 and August 14, 1945, inclusive, unless honorably discharged for physical disability incident to

such service, and who was a resident of the state of Maine at the time he or she was commissioned, enlisted, inducted, appointed or mustered into the military or naval service of the United States, and who has been or may be given an honorable discharge or release from such service.

Sec. 3. Application for bonus, when and where filed; what application shall contain.

Applications for such bonus shall be filed with the adjutant-general, on forms provided by him, within 6 months from the date this act goes into effect; or, in the case of an applicant whose final discharge from service is received after the date this act goes into effect, within 6 months after the date of such discharge. Such application shall state facts sufficient to establish the status of such applicant as veteran as defined herein, and shall be duly verified.

Sec. 4. "Veterans' Bonus Board" created, powers and duties.

There is hereby created a board to be known as "The Veterans' Bonus Board," to consist of the finance commissioner, the treasurer of state and the adjutant-general. It shall be the duty of the said board to examine into such applications and make any other examination necessary to establish facts, and approve or disapprove the same. Whenever any such application is approved by said board, it shall be the duty of the adjutant-general to prepare a voucher and transmit the same to the state controller; said state controller shall issue his warrant therefor, for the amount stated therein, and the treasurer of state shall pay the same upon the approval of the governor and council out of said Veterans' Bonus Fund. The board shall have the authority to determine the date when bonus payments shall commence.

Sec. 5. Board authorized to employ assistance for administration. The Veterans' Bonus Board is hereby empowered, subject to

the provisions of the personnel law, to employ such assistance and, with the approval of the governor and council, to incur such other expense as may be necessary for the administration and the carrying out of the provisions of this title; and the funds necessary for such administration and carrying out of the provisions of this title shall be expended from said Veterans' Bonus Fund.

Sec. 6. In case of decease of veteran, bonus to be paid to dependents; order of procedure; bonus not subject to assignment nor to claims of creditors. In the case of the decease of any person who would if alive be entitled to the benefits of this title, the sum herein named shall be paid in cash to his or her dependents, if any, and otherwise to his or her heirs-at-law; provided that if there is more than one dependent, or heir-at-law, payments shall in either case be made in such proportions as the said Veterans' Bonus Board shall determine, and in determining the order of precedence the following order so far as practicable shall be observed: spouse and children, mother or father, brother or sister, other dependents; provided, however, that no right or payment under this title shall be subject to the claims of creditors, capable of assignment and no assignment of the same shall be valid or binding, regarded as assets legal or equitable of the estate of the deceased or made the basis for administration thereof.

TITLE II

State Technical and Vocational Institute

Sec. 1. R. S., c. 37, § 177-A, additional. Chapter 37 of the revised statutes is hereby amended by adding thereto a new section to be numbered 177-A, to read as follows:

'Sec. 177-A. State technical and vocational institute; purpose; supervision. The vocational education board is authorized and empowered to purchase or lease lands, buildings, equipment, materials and supplies, or to construct or improve the same for the purpose of establishing a state technical and vocational institute. All costs thus incurred shall be subject to the approval of the governor and council. Such institute shall promote specialized training for veterans of World War II and other persons who give evidence of special aptitude or need and who desire specialized preparation designed specifically to train for service in trade, industry or commerce. The supervision and administration of such institute shall be under the control and direction of the vocational education board.'

Sec. 2. Appropriation. There is hereby appropriated from the proceeds of the bonds issued under the provisions of title IV the sum of \$700,000 to carry out the provisions of section 1 of this title.

Sec. 3. Expenses. There is hereby appropriated from the general fund the sum of \$100,000 for operational and maintenance expenses of the state technical and vocational institute established under the provisions of section 1 of this title.

TITLE III

Plant Science Building and Engineering Building at University of Maine

Plant science building and engineering building; appropriation for. There is hereby appropriated from the proceeds of the bonds issued under the provisions of title IV in favor

of the University of Maine the sum of \$400,000 for aid in constructing a plant science building and an engineering building.

TITLE IV

Bond Issue

Sec. 1. Bond issue authorized to provide funds; bonds to mature within 10 years of issue. For the purpose of carrying out the provisions of this act, the treasurer of state is hereby authorized, with the approval of the governor and council, to issue bonds or notes from time to time as they are needed, to an amount not exceeding in the aggregate \$16,000,000. Such bonds or notes shall be designated "Maine Military Service Loan, Act of 1946," shall mature not more than 10 years from the date thereof, and shall bear such rate of interest, and be in such form and on such terms and conditions, other than those herein specified, as the governor and council may determine. Such bonds shall contain such callable features as the governor and council shall determine. Such bonds or notes shall be issued in the name and behalf of the state, and shall be deemed a pledge of the faith and credit of the state. The proceeds of the sale thereof shall be expended in the following manner:

I. Such sum as may be necessary to the credit of a fund hereby created, which fund shall be known as "The Veterans' Bonus Fund," and from which the payments authorized by Title I shall be made; and

II. Such sum as may be necessary to carry out the provisions of:

A. Title II, relating to the establishment of a technical and vocational institute;

B. Title III, relating to the aid in construction of a plant science building and an engineering building at the University of Maine; and

III. The sum of \$1,000,000 to be paid into the Maine Post War Public Works Reserve.

Sec. 2. How funds shall be provided for retirement of bonds. The amount necessary to pay said bonds or notes as they mature, and the interest as it accrues, shall be raised from taxes levied and collected under the provisions of titles V, VI and VII. Beginning April 1, 1947 and for each and every succeeding year for 9 years, there shall be raised from such taxes a sum sufficient for the redemption of such bonds or notes to an amount not exceeding \$1,600,000 per year and such additional sum as may be required for the payment of interest on all such bonds or notes outstanding. The sum so levied and collected shall be paid into the general fund, and redemption of said bonds or notes and payment of the interest thereon shall be made from said fund.

TITLE V

Cigarette Tax

Sec. 1. R. S., c. 14, § 186, amended. Section 186 of chapter 14 of the revised statutes, as amended by section 1 of chapter 89 of the public laws of 1945, is hereby further amended by adding at the end thereof a new paragraph to read as follows:

“‘Unclassified importer’ shall mean any person, firm, corporation or association within the state, other than a licensed distributor, subjobber or dealer as defined, who

shall import, receive or acquire from without the state, cigarettes for use or consumption within the state.’

Sec. 2. R. S., c. 14, § 187, amended. Section 187 of chapter 14 of the revised statutes is hereby amended to read as follows:

‘Sec. 187. Dealers, unclassified importers and distributors to be licensed. Each person engaging in the business of selling cigarettes in this state, including any distributor or dealer, shall secure a license from the tax assessor before engaging in such business. A separate application and license shall be required for each wholesale outlet and for each retail outlet when a person shall own or control more than 1 place of business dealing in cigarettes. Each vending machine shall be considered a retail outlet. Such license shall be issued on forms prescribed by the assessor, and shall contain the name and address of the applicant, the address of the place of business, and such other information as the assessor may require for the proper administration of the provisions of sections 186 to 205, inclusive. Each applicant for a wholesale outlet license shall be accompanied by a fee of \$25 and each such application for a retail outlet license shall be accompanied by a fee of \$1. Each license so issued shall be prominently displayed on the premises covered by the license and in the case of vending machines there shall be attached to the same a disc or marker to be furnished by the assessor showing it to have been licensed. **Each unclassified importer shall, before importing, receiving or acquiring cigarettes from without the state, secure a license from the tax assessor. Each application for an unclassified importer’s license shall be accompanied by a fee of \$25.** Any person who shall sell, offer for sale, or possess with intent to sell any cigarettes, without a license as provided in

this section, shall be punished by a fine of not more than \$25 for the 1st offense, and not less than \$25, nor more than \$200, for each subsequent offense. **Any unclassified importer who shall import, receive or acquire from without the state cigarettes for use or consumption within the state without a license as provided in this section shall be punished by a fine of not more than \$25 for the 1st offense, and not less than \$25, nor more than \$200, for each subsequent offense.'**

Sec. 3. R. S., c. 14, § 188, amended. Section 188 of chapter 14 of the revised statutes, as amended by section 2 of chapter 89 of the public laws of 1945, is hereby further amended by adding at the end thereof a new paragraph to read as follows:

'Each unclassified importer's license shall expire on the 31st day of July next succeeding the date of issuance unless sooner revoked by the tax assessor. The holder of each unclassified importer's license, on application to the assessor accompanied by the fee prescribed in section 187, may annually before the expiration date of his license renew the license for a further period of 1 year.'

Sec. 4. R. S., c. 14, § 189, amended. Section 189 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 189. Revocation of license. The assessor may revoke or suspend the license of any dealer, **unclassified importer** or distributor for failure to comply with any provisions of sections 186 to 205, inclusive, or if the person licensed has ceased to act in the capacity for which the license was issued. Any person aggrieved by such revocation or suspension may apply to the assessor for a hearing as provided in

section 201, and may further appeal to the courts as provided in section 202.'

Sec. 5. R. S., c. 14, § 190, amended. Section 190 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 190. Tax of 2 mills. A tax is imposed on all cigarettes held in this state by any person for sale, said tax to be at the rate of ~~+~~ ~~mill~~ 2 mills for each cigarette, and the payment thereof to be evidenced by the affixing of stamps to the packages containing the cigarettes, as herein-after provided. Any cigarette on which a tax has been paid, such payment being evidenced by the affixing of such stamp, shall not be subject to a further tax under the provisions of sections 186 to 205, inclusive. Nothing contained in said sections shall be construed to impose a tax on any transaction, the taxation of which by this state is prohibited by the constitution of the United States.

Each unclassified importer shall, within 24 hours after receipt of any unstamped cigarettes in this state, notify the tax assessor of the number of cigarettes received, and the name and address of consignor. The tax assessor thereupon shall notify the unclassified importer of the amount of the tax due thereon, at the rate of 2 mills per cigarette. Payment of the amount due the state shall be made within 10 days from mailing date of notice thereof.'

Sec. 6. R. S., c. 14, § 191, amended. Section 191 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 191. Assessor to provide stamps. The tax assessor shall secure stamps, of such design and denomination as he shall prescribe, suitable to be affixed to packages of cigarettes as evidence of the payment of the tax imposed by the provisions of sections 186 to 205, inclusive.

He shall sell such stamps to licensed distributors at a discount of ~~7%~~ $3\frac{1}{2}\%$ of their face value and to licensed dealers at their face value. The face value of the stamps when affixed shall be considered as part of the cost of the merchandise. The assessor may, in his discretion, permit a licensed distributor or licensed dealer to pay for such stamps within 30 days after the date of purchase, provided a bond satisfactory to the assessor in an amount not less than the sale price of such stamps shall have been filed with the assessor conditioned upon payment for such stamps. He shall keep accurate records of all stamps sold to each distributor and dealer and shall pay over all receipts, from the sale of stamps to the treasurer of state daily.'

Sec. 7. R. S., c. 14, § 196, amended. The 1st sentence of section 196 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Any cigarettes found at any place in this state without stamps affixed thereto as required by sections 186 to 205, inclusive, unless such cigarettes shall be in the possession of a licensed distributor, or unless they shall be in course of transit from without this state and consigned to a licensed distributor or licensed dealer, or unless they shall have been received by a licensed dealer within 72 hours, or **unless they shall have been imported, received or acquired within 24 hours by a licensed unclassified importer who has notified the tax assessor as provided in section 190**, are declared to be contraband goods and are subject to forfeiture to the state; and sheriffs, deputy sheriffs, police officers and duly authorized agents of the said assessor shall have the power to seize the same with or without process.'

Sec. 8. R. S., c. 14, § 205, amended. Section 205 of chapter 14 of the revised statutes, as

amended by section 30 of chapter 297 of the public laws of 1945, is hereby further amended to read as follows:

'Sec. 205. Allocation of tax. The revenue derived from the tax imposed by the provisions of sections 186 to 205, inclusive, shall be credited to the general fund of the state. Provided, however, that there shall always be available for old age assistance state moneys in an amount not less than the revenue derived from ~~the~~ a cigarette tax of 1 mill for each cigarette.'

Sec. 9. Effective date. The provisions of this title shall become effective on November 1, 1946.

TITLE VI

Miscellaneous Taxes

Sec. 1. R. S., c. 14, §§ 244-257, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto the following new sections, to be numbered 244 to 257, inclusive, to read as follows:

'Admission Tax

Sec. 244. Tax on admissions. A tax is hereby imposed at the rate of 5% of the amount paid for admission, exclusive of federal taxes, to any place, including admission by season ticket or subscription.

Luggage

Sec. 245. Tax on luggage. There is hereby imposed upon the following articles, including in each case fittings or accessories therefor sold on or in connection with the sale thereof, sold at retail, a tax equivalent to 5% of the price for which so sold, exclusive of federal taxes:

I. Trunks, valises, traveling bags, suitcases, satchels, overnight bags, hat boxes for use by travelers, beach bags, bathing suit bags, brief cases made of leather or imitation leather, and salesmen's sample and display cases;

II. Purses, handbags, pocketbooks, wallets, billfolds and card, pass and key cases; and

III. Toilet cases and other cases, bags and kits, without regard to size, shape, construction or material from which made, for use in carrying toilet articles or articles of wearing apparel.

Jewelry

Sec. 246. Tax on jewelry. There is hereby imposed upon the following articles sold at retail, a tax equivalent to 5% of the price for which so sold, exclusive of federal taxes:

I. All articles commonly or commercially known as jewelry, whether real or imitation;

II. Pearls, precious and semiprecious stones and imitations thereof;

III. Watches and clocks and cases and movements therefor, excepting watches selling at retail for not more than \$65 and alarm clocks selling at retail for not more than \$5, which are taxable at $2\frac{1}{2}\%$ of the price for which sold;

IV. Articles made of, or ornamented, mounted or fitted with precious metals or imitations thereof;

V. Gold, gold-plated, silver or sterling flatware or hollow ware and silver-plated hollow ware; and

VI. Opera glasses, lorgnettes, marine glasses, field glasses and binoculars.

The tax imposed by this section shall not apply to any article used for religious purposes, to surgical instruments, to watches designed especially for use by the blind, to frames or mountings for spectacles or eyeglasses, to a fountain pen or smoker's pipe if the only parts of the pen or pipe which consist of precious metals are essential parts not used for ornamental purposes, or to buttons, insignia, cap devices, chin straps and other devices prescribed for use in connection with the uniforms of the armed forces of the United States.

Furs

Sec. 247. Tax on furs. There is hereby imposed upon the following articles sold at retail, a tax equivalent to 5% of the price for which sold, exclusive of federal taxes:

I. Articles made of fur on the hide or pelt, and articles of which such fur is the component material of chief value.

Where a person, who is engaged in the business of dressing or dyeing fur skins or of manufacturing, selling or repairing fur articles, produces an article of the kind described in this section from fur on the hide or pelt, furnished directly or indirectly by a customer, and the article is for the use of, and not for resale by, such customer, the transaction shall be deemed to be a sale at retail and the person producing the article shall be deemed to be the person selling such article at retail for purposes of this section. The tax on such transaction shall be computed and paid by such person upon the fair retail market value, as determined

by the state tax assessor, of the finished article.

Toilet Preparations

Sec. 248. Tax on toilet preparations. There is hereby imposed upon the following articles sold at retail a tax equivalent to 5% of the price for which sold, exclusive of federal taxes: Perfumes, essences, extracts, toilet waters, cosmetics, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, aromatic cachous, toilet powders and any similar substance, article or preparation, by whatever name known or distinguished; any of the above which are used or applied or intended to be used or applied for toilet purposes.

Beauty Parlors. For the purposes of this section, the sale of any articles described herein to any person operating a barber shop, beauty parlor, or similar establishment for use in the operation thereof and not for resale, shall be considered a sale at retail.

Administrative Provisions

Sec. 249. Definition. Whenever used in sections 244 to 257, inclusive, unless the context shall otherwise require, the word "person" shall mean any individual, firm, fiduciary, partnership, corporation, trust or association, however formed.

Sec. 250. Addition of tax. The taxes imposed by the provisions of sections 244 to 257, inclusive, may be added to the price of the admissions charged or the articles sold.

Sec. 251. Returns and payment of tax. Every person who owns, maintains or operates a place, admission to which is taxable under the provisions of section 244, and

every person who sells at retail any article taxable under the provisions of sections 245 to 257, inclusive, shall make monthly returns. All taxes are due and payable without assessment or notice by the state tax assessor. The return, with remittance covering taxes due for any calendar month, must be in the hands of the state tax assessor on or before the last day of the succeeding month; provided, however, that the state tax assessor shall have the authority to require immediate filing of a return and payment of a tax when such action in his discretion becomes necessary. The state tax assessor shall pay over all receipts from such taxes to the treasurer of state daily.

Sec. 252. Credits and refunds.

I. Credits against the taxes imposed by the provisions of sections 245 to 257, inclusive, or a refund may be allowed with respect to an article, when the price on which the tax was based is readjusted by reason of return or repossession of the article, or by a bona fide discount, rebate or allowance, in the amount of that part of tax proportionate to the part of the price which is refunded or credited. No overpayment of tax shall be credited or refunded unless the person who paid the tax establishes, in accordance with regulations:

- A. That he has not included the tax in the price of the article with respect to which it was imposed, or collected the amount of tax from the purchaser, or
- B. That he has repaid the amount of tax to the purchaser of the article or unless he files with the state tax assessor written consent of such purchaser to the allowance of the credit or refund.

A claim for a refund may be filed in any case where a credit may be taken. In all cases where a credit is taken, a statement fully explaining the reason why such credit is claimed must be attached to the return. This statement should also show whether any previous claim for credit or refund covering the amount involved, or any part thereof, has been filed; and should list each amount making up the total of the credit, the kind of tax, monthly return on which reported, date of payment, and, if the tax was paid with respect to more than 1 month, the exact amount of the credit chargeable to each month. A complete and detailed record of all credits must be kept by the taxpayer for a period of at least 4 years from the date the credit was taken.

II. If any person overpays or overcollects the tax due under the provisions of section 244 with one monthly return, credit for the overpayment or overcollection may be taken against the tax due with a succeeding return. In case a credit is claimed, a statement shall be attached to the return setting forth fully the facts regarding the alleged over-payment or overcollection and designating the kind of tax, the month for which the previous return was filed, and the date of payment. In the case of the overcollection of a tax, no credit for the amount overcollected shall be allowed until the person making the overcollection submits a statement showing that the tax in each case so overcollected has been returned to the person making the overpayment. A complete and detailed record of such overpayment must be kept by the taxpayer for a period of at least 4 years from the date the credit

is taken. Any amount deducted as a credit must be entered on the face of the return after the words: "Less credits . . ." A claim for refund may be filed in any case where a credit may be taken.

Sec. 253. Records. Every person required by sections 244 to 257, inclusive, to file a return and pay tax on the retail sale of luggage, jewelry, furs or toilet preparations or tax on admissions, shall keep on file at his principal place of business or some other convenient or safe location accurate records and accounts of all transactions. The records shall contain sufficient information to enable the state tax assessor or his duly authorized agent to determine whether the correct amount of tax has been paid. Such records shall be maintained for a period of at least 4 years from the date the tax is due. The books of every person liable to tax shall at all times be open for inspection by the state tax assessor or his duly authorized agent.

Sec. 254. Rules and regulations. The state tax assessor is hereby authorized to issue whatever rules and regulations he deems necessary to carry out the provisions of sections 244 to 257, inclusive.

Sec. 255. Penalties and interest.

I. Any person required to file a return under the provisions of sections 244 to 257, inclusive, and fails to file on time, shall be subject to an additional 5% of the tax if the failure is for not more than 30 days, with an additional 5% for each additional 30 days or fraction thereof during which the delinquency continues, to be recovered by an action of debt in the name of the state.

II. Any person who wilfully fails to pay any tax due, file return or keep records, or who attempts in any manner to evade or defeat the tax under the provisions of sections 244 to 257, inclusive, shall be punished by a fine of not less than \$100, nor more than \$500, for each offense, to be recovered by indictment to the use of the state, or imprisonment for not more than 11 months, or by both such fine and imprisonment.

III. Any person who wilfully files a false or fraudulent return under the provisions of sections 244 to 257, inclusive, shall be punished by a fine of not less than \$100, nor more than \$500, for each offense, to be recovered by indictment to the use of the state, or imprisonment for not more than 11 months, or by both such fine and imprisonment.

Sec. 256. Proceeds of tax. The revenue derived from the taxes imposed by the provisions of sections 244 to 257, inclusive, shall be credited to the general fund of the state. There is hereby appropriated from the general fund for the fiscal year ending June 30, 1947 the sum of \$30,000 to carry out the provisions of sections 244 to 257, inclusive.

Sec. 257. Effective date. The provisions of sections 244 to 257, inclusive shall become effective on November 1, 1946.

TITLE VII

Tax on Liquor

Sec. 1. R. S., c. 57, § 12, amended. Section 12 of chapter 57 of the revised statutes is hereby amended to read as follows:

'Sec. 12. Consumers' tax on spirituous and vinous liquor. All spirits and wines shall hereafter be sold by the commission at a price to be determined by the commission which will produce a state liquor tax of not less than ~~6%~~ 64% based on the less carload cost f.o.b., state liquor commission warehouse, excepting only that spirits and wines sold at wholesale under the provisions of section 41, may be sold at wholesale prices established pursuant to the provisions thereof. Any increased federal taxes levied on or after April 1, 1941 shall be added to the established price without markup. All net revenue derived from such tax shall be deposited to the credit of the general fund of the state.'

Sec. 2. Effective date. The provisions of this title shall become effective on November 1, 1946.

TITLE VIII

Use of Proceeds of Taxes

The proceeds derived from the additional taxes under the provisions of Titles V and VII and the taxes under the provisions of Title VI shall be paid into the general fund of the state and expended in the following manner:

I. Such sum as may be necessary to carry out the provisions of section 3 of Title II;

II. Such sum as may be necessary to carry out the provisions of section 2 of Title IV;

III. Such sum as may be necessary to carry out the provisions of Council Order No. 240 passed September 6, 1945, which created the office of director of veterans' affairs;

IV. Such sum as may be necessary to carry out the provisions of sections 199 to 306-A, inclusive, of chapter 22 of the revised statutes of

1944, relating to support of dependents of veterans of World War I and World War II;

V. Such sum as may be necessary to pay the expenses of the administration, collection and enforcement of this act;

VI. Such sum as may be necessary for the extension of educational facilities at the University of Maine.

TITLE IX

Referendum

This act shall be submitted for approval or rejection to the duly qualified voters of the state of Maine at the general election to be held on the 2nd Monday of September, 1946. The municipal officers of the cities, towns and plantations in this state are hereby empowered and directed to notify the inhabitants of their respective cities, towns and plantations to meet in the manner prescribed by law for calling and holding biennial meetings of said inhabitants for the election of senators and representatives to give in their votes upon this act, and the question shall be: "Shall the act providing for the payment of a bonus to Maine veterans of World War II and for the payment of other veterans' benefits and to provide for such payments by additional cigarette and liquor taxes and miscellaneous taxes, as submitted by the 92nd legislature to the people, be accepted?" and the inhabitants of said cities, towns and plantations shall vote by ballot on said question, those in favor of the act expressing it by making a cross within the square opposite the word "Yes" upon the ballots and those opposed to the act by making a cross within the square opposite the word "No" upon their ballots, and the ballots shall be received, sorted, counted and

declared in open ward, town and plantation meetings, and returns made to the office of the secretary of state in the same manner as votes for governor and members of the legislature, and the governor and council shall count the same, and if it shall appear that a majority of the inhabitants voting on the question are in favor of the act, the governor shall forthwith make known the fact by his proclamations and thereupon this act shall become law. The secretary of state shall prepare and furnish to the several cities, towns and plantations ballots and blank returns in conformity with the foregoing act, accompanied by a copy thereof.

TITLE X

Conditional upon adoption of constitutional amendment; act to become effective upon same date as constitutional amendment. This act shall take effect only under the provisions of title IX and upon the adoption in September, 1946, of the proposed amendment to article IX of the constitution providing for the issuing of state bonds for the purpose of paying a bonus to Maine veterans of World War II and for the payment of other veterans' benefits and to provide for the payment of such bonds by additional cigarette and liquor taxes and miscellaneous taxes; and in case of such adoption shall take effect on November 1, 1946.

Approved July 26, 1946.

CHAPTER 121

RESOLVE, Proposing an Amendment to the Constitution to Provide for a Bond Issue for the Payment of a Bonus to Maine Veterans of World War II and for the Payment of Other Veterans' Benefits and to Provide for the Payment of Such Bonds by Additional Cigarette and Liquor Taxes and Miscellaneous Taxes.

Constitutional amendment. Resolved: Two-thirds of the legislature concurring that the following amendments to the constitution of this state be proposed:

Article IX, § 14, of the constitution, amended. Section 14 of article IX of the constitution, as amended by articles XXXV, XLI, XLII, XLIII, XLV and LV, is hereby further amended to read as follows:

'Sec. 14. The credit of the state shall not be directly or indirectly loaned in any case. The legislature shall not create any debt or debts, liability or liabilities, on behalf of the state, which shall singly, or in the aggregate, with previous debts and liabilities hereafter incurred at any one time, exceed \$2,000,000, except for the purposes of building state highways, intrastate, interstate and international bridges; to suppress insurrection, to repel invasion, or for the purposes of war; to provide for the payment of a bonus to Maine soldiers and sailors in the war with Germany; **to provide for the payment of a bonus to Maine veterans of World War II and for the payment of other veterans' benefits;** or for the purposes of building and maintaining public wharves and for the establishment of adequate port facilities in the state of Maine;

but this amendment shall not be construed to refer to any money that has been, or may be deposited with this state by the government of the United States, or to any fund which the state shall hold in trust for any Indian tribe.'

Article IX, constitution, amended. Article IX of the constitution, as amended, is hereby further amended by adding thereto the following section to be numbered section 23, and to read as follows:

'Sec. 23. The legislature may authorize the issuing of bonds not to exceed the amount of \$16,000,000, payable within 10 years, which bonds or their proceeds shall be devoted exclusively to the payment of a bonus to Maine veterans of World War II, to establishing a technical and vocational institute, and to aiding the construction of a plant science building and an engineering building at the University of Maine and to the payment of the sum of \$1,000,000 into the Maine Post War Public Works Reserve. The amount necessary to pay such bonds as they mature and the interest as it accrues shall be raised by additional cigarette and liquor taxes and miscellaneous taxes.'

Form of question and date when amendment shall be voted upon. Resolved: That the aldermen of cities, the selectmen of towns and the assessors of the several plantations of this state are hereby empowered and directed to notify the inhabitants of their respective cities, towns and plantations to meet, in the manner prescribed by law for calling and holding biennial meetings of said inhabitants for the election of senators and representatives, at the next general state-wide election held on the 2nd Monday in September, to give in their votes upon the a-

amendment proposed in the foregoing part of this resolve, and the question shall be:

“Shall the constitution be amended as proposed by a resolve of the legislature providing for the issuing of state bonds for the purpose of paying a bonus of \$150 to Maine veterans of World War II and for the payment of other veterans’ benefits and to provide for the payment of such bonds by additional cigarette and liquor taxes and miscellaneous taxes?”

And the legal voters of said cities, towns and plantations shall vote by ballot on said question, those in favor of the amendment voting “Yes” upon their ballots, and those opposed to the amendment voting “No” and the ballots shall be received, sorted, counted and declared in open ward, town and plantation meetings, and return made to the office of the secretary of state in the same manner as votes for governor and members of the legislature, and the governor and council shall count the same and if it shall appear that a majority of the legal voters voting on the question are in favor of the amendment, the governor shall forthwith make known the fact by his proclamation and the amendment shall thereupon as of the date of said proclamation become a part of the constitution.

Secretary of state shall prepare ballots.

Resolved: That the secretary of state shall prepare and furnish to the several cities, towns and plantations ballots and blank returns in conformity with the foregoing resolve accompanied by a copy thereof.

Approved July 26, 1946.