

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

Legislative Document

No. 94

H. P. 71

House of Representatives, January 9, 1963

Referred to Committee on Taxation. Sent up for concurrence and 800 copies ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Hobbs of Alfred.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-THREE

AN ACT Levying a Head Tax on Inhabitants of Maine.

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

Sec. 1. R. S., c. 91-A, § 2, additional. Chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended by adding a new section 2-A, to read as follows:

‘Sec. 2-A. Head tax. A head tax of \$10 shall be assessed on every resident of the State whether a citizen of the United States or an alien, in the place where he resides on the first day of April, unless he is exempted therefrom by this chapter. A husband shall be liable for the payment of his wife’s head tax if, when it was assessed, they were living together as man and wife. A father shall be liable for the payment of his minor child’s head tax if, when it was assessed, such minor child was residing in his father’s home.

One-half of all head taxes assessed and collected shall be paid over to the Treasurer of State monthly to be credited to the General Fund.’

Sec. 2. R. S., c. 91-A, § 10, sub-§ III, ¶¶ A, B, amended. Paragraphs A and B of subsection III of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, are amended to read as follows:

‘A. The polls and head taxes of persons in active service in the armed forces of the United States of America.

B. The polls and head taxes of all veterans who served in the armed forces of the United States in the Philippine Insurrection or any federally recognized war period prior thereto; or who receive a state pension; or who served in

World Wars I or II or the Korean Campaign and are receiving retirement pay or compensation or vocational training from the United States Government on account of disability incurred in or aggravated by service in said wars.'

Sec. 3. R. S., c. 91-A, § 10, sub-§ IV, ¶¶ A-C, amended. Paragraphs A to C of subsection IV of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, are amended to read as follows:

'A. The polls and head taxes of persons under guardianship.

B. The polls and head taxes of persons who are blind.

C. The polls, head taxes and estates of only those Indian who reside on tribal reservations.'

Sec. 4. R. S., c. 91-A, § 10, sub-§ IV, ¶ D, amended. Paragraph D of subsection IV of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955 and as amended by section 2 of chapter 59 of the public laws of 1961, is further amended to read as follows:

'D. The polls, head taxes and estates of all persons who by reason of infirmity or poverty are in the judgment of the assessors unable to contribute toward the public charges.'

Sec. 5. R. S., c. 91-A, § 10, sub-§ IV, ¶¶ D-1—D-2, additional. Subsection IV of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended by adding 2 new paragraphs D-1 and D-2, to read as follows:

'D-1. The head taxes of persons over 65 years of age if their income is under \$5,000.

D-2. The head taxes of persons under 21 years of age who are not gainfully employed on January 1st of the year in which the head taxes are assessed.'