

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

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Legislative Document

No. 1151

H. P. 854

House of Representatives, February 10, 1965

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

JEROME G. PLANTE, Clerk

Presented by Mr. Bedard of Saco by request.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-FIVE

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AN ACT Providing for Assessment of a Head Tax by Municipalities to Support  
Public Schools.

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

R. S., T. 36, c. 110, additional. Title 36 of the Revised Statutes is amended by adding a new chapter 110 to read as follows:

CHAPTER 110

HEAD TAX

§ 1431. Amount; persons liable

A head tax of \$10 shall be assessed upon every 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. No person shall be considered a resident of a place merely on account of being present as a student in an educational institution.

§ 1432. Receipts

All sums collected from said head tax by a municipality shall be expended by said municipality only for the support of the public schools located therein.

§ 1433. Licenses

Satisfaction of the head tax obligation shall be a prerequisite to granting of motor vehicle operator's license and registration of motor vehicles under Title 29.'