

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 1257

H. P. 969

House of Representatives, March 6, 1969

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Crommett of Millinocket.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-NINE

AN ACT Providing for a Head Tax.

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

Sec. 1. R. S., T. 12, § 2601, sub-§ 8, amended. Subsection 8 of section 2601 of Title 12 of the Revised Statutes, as amended by section 35 of chapter 404 of the public laws of 1967, is further amended to read as follows:

8. Head tax receipt. No resident hunting or fishing license or combination of same shall be issued unless the applicant shall present a ~~poll~~ head tax receipt from the town where he resided in the year immediately preceding the date of the application, or the applicant must exhibit a certificate from the taxing authority that he was exempted from paying a ~~poll~~ head tax, or that the same has been abated or that the applicant is not required by law to pay a ~~poll~~ head tax.

Sec. 2. R. S., T. 29, § 108, amended. Section 108 of Title 29 of the Revised Statutes is amended to read as follows:

§ 108. Tax payment before registration; head

No person required by law to pay a ~~poll~~ head tax in this State shall be granted a registration for a motor vehicle until he shall present a receipt or certificate that he has paid his ~~poll~~ head tax in the town where he resided for the year preceding that for which the license is applied for, or written evidence from the taxing authority of that town that he was legally exempted therefrom or that the tax has been abated.

Sec. 3. R. S., T. 29, § 584, amended. Section 584 of Title 29 of the Revised Statutes, as amended by section 23 of chapter 494 of the public laws of 1967, is further amended to read as follows:

§ 584. Head tax to be paid before license issued

No person required by law to pay a ~~poll~~ head tax in this State shall be granted a license to operate a motor vehicle until he shall present a receipt or certificate that he has paid his ~~poll~~ head tax in the town where he resided or written evidence from the taxing authority of that town that he was legally exempted therefrom or that the tax has been abated. Licenses issued from January 1st through August 31st shall require evidence of the payment of the previous year's ~~poll~~ head tax, and licenses issued from September 1st through December 31st shall require evidence of the payment of the current year's ~~poll~~ head tax.

Sec. 4. R. S., T. 36, § 1381, amended. The first sentence of section 1381 of Title 36 of the Revised Statutes is amended to read as follows:

A ~~poll~~ head tax of ~~\$3~~ \$5 shall be assessed upon every male and female resident of the State between the ages of 21 and ~~70~~ 65 years, whether a citizen of the United States or an alien, in the place where he or she resides on the first day of each April, unless he or she is exempted therefrom by this Title.