

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 922

H. P. 687

House of Representatives, February 17, 1971

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Cyr of Madawaska.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

AN ACT Relating to Relief of the Elderly on Property Taxes.

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, c. 109, sub-c. I-A, additional. Chapter 109 of Title 36 of the Revised Statutes, as amended, is further amended by adding a new subchapter I-A, to read as follows:

SUBCHAPTER I-A**HEAD TAX****§ 1391. Head tax**

A head tax of \$5 shall be assessed upon every male and female resident of the State between the ages of 20 and 64 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. No person shall be considered a resident of a place merely on account of being present there as a student in an educational institution. Upon proof of income of \$3,000 or less in any calendar year, the head tax shall be abated.

§ 1392. Purpose

All moneys collected by a municipality under section 1391 shall be paid over to the Treasurer of State, who shall set up an account "Relief for the Elderly." This account shall be used by the State to fund any law enacted for relief to elderly persons from the property tax.

Sec. 5. R. S., T. 36, §§ 1381 and 1382, repealed. Section 1381 as amended and section 1382, both of Title 36 of the Revised Statutes, are repealed.

Sec. 6. Effective date. This Act shall become effective January 1, 1972.

FISCAL NOTE

It is estimated that this bill will increase State revenues in the amount of \$2,000,000 per year.

STATEMENT OF FACT

The purpose of this Act is to create a special fund to be used to reimburse municipalities for revenue losses incurred by the relief of property tax to the elderly. It is intended to be like an "insurance premium" to help finance the property tax relief program of the elderly.