

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 1336

H. P. 975

House of Representatives, March 4, 1971

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Henley of Norway.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

AN ACT Imposing a Head Tax.

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

R. S., T. 36, § 1381, repealed and replaced. Section 1381 of Title 36 of the Revised Statutes, as amended by section 98 of chapter 433 of the public laws of 1969, is repealed and the following enacted in place thereof:

§ 1381. Amounts; persons liable

A head tax of \$5 shall be assessed upon every adult resident of the State up to the age of 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, unless said resident 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.

STATEMENT OF FACT

The purpose of this legislation is to repeal the poll tax and replace said tax with a head tax, at the annual rate of \$5, which shall be assessed upon every adult resident of the State up to the age of 70 years.