

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

Legislative Document

No. 92

H. P. 79

House of Representatives, January 8, 1973

The Committee on Taxation suggested by the Committee on Reference of Bills. Sent up for concurrence and ordered printed.

E. LOUISE LINCOLN, Clerk

Presented by Mr. Crommett of Millinocket.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-THREE

AN ACT Repealing the Poll Tax.

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

Sec. 1. R. S., T. 12, § 2401-B, sub-§ 16, ¶ A, repealed. Paragraph A of subsection 16 of section 2401-B of Title 12 of the Revised Statutes, as enacted by section 2 of chapter 409 of the public laws of 1971, is repealed.

Sec. 2. R. S., T. 29, § 108, repealed. Section 108 of Title 29 of the Revised Statutes is repealed.

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 R. S., T. 29, § 584, repealed. Section 584 of Title 29 of the Revised Statutes, as amended by section 23 of chapter 494 of the public laws of 1967, is repealed.

Sec. 4. R. S., T. 36, § 505, sub-§ 3, repealed. Subsection 3 of section 505 of Title 36 of the Revised Statutes is repealed.

Sec. 5. R. S., T. 36, § 653, amended. The first paragraph of section 653 of Title 36 of the Revised Statutes is amended to read as follows:

The following ~~polls and~~ estates of veterans are exempt from taxation:

Sec. 6. R. S., T. 36, § 653, sub-§ 1, ¶¶ A-B, repealed. Paragraph A and paragraph B, as amended by section 5 of chapter 67 of the public laws of 1967, of subsection 1 of section 653 of Title 36 of the Revised Statutes, are repealed.

Sec. 7. R. S., T. 36, § 654, amended. The first paragraph of section 654 of Title 36 of the Revised Statutes is amended to read as follows:

The ~~polls and~~ estates of the following persons are exempt from taxation:

Sec. 8. R. S., T. 36, § 654, sub-§ 1, ¶¶ A-D, amended. Paragraphs A to D of subsection 1 of section 654 of Title 36 of the Revised Statutes are amended to read as follows:

A. ~~The polls of persons under guardianship.~~

B. ~~The polls of persons who are blind.~~

C. The ~~polls and~~ estates of only those Indians who reside on tribal reservations.

D. The ~~polls 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. 9. R. S., T. 36, §§ 709-710, amended. Section 709, as amended, and section 710 of Title 36 of the Revised Statutes are amended to read as follows:

§ 709. Assessment and commitment; list of residents

The assessors shall assess upon the ~~polls and~~ estates in their municipality all municipal taxes and their due proportion of any state or county tax, make perfect lists thereof and commit the same, when completed and signed by a majority of them, to the tax collector of their municipality, if any, otherwise to the sheriff of the county or his deputy, with a warrant under their hands, in the form prescribed by section 753.

§ 710. Overlay

The assessors may assess on the ~~polls and~~ estates such sum above the sum committed to them to assess, not exceeding 5% thereof as a fractional division renders convenient, and certify that fact to their municipal treasurer.

Sec. 10. R. S., T. 36, § 713, amended. The first paragraph of section 713 of Title 36 of the Revised Statutes is amended to read as follows:

Supplemental assessments may be made within 5 years from the last assessment date whenever it is determined that any ~~polls or~~ estates liable to taxation have been omitted from assessment or any tax on ~~polls or~~ estates is invalid or void by reason of illegality, error or irregularity in assessment. The assessors for the time being may, by a supplement to the invoice and valuation and the list of assessments, assess such ~~polls and~~ estates for their due proportion of such tax, according to the principles on which the previous assessment was made.

Sec. 11. R. S., T. 36, § 753, amended. The first paragraph of the warrant form of section 753 of Title 36 of the Revised Statutes is amended to read as follows:

In the name of the State of Maine, you are hereby required to collect of each person named in the list herewith committed to you the amount set

down on said list as payable by him, the total of such amounts payable by all persons on the list being

<p>\$. poll taxes \$. real and personal property taxes</p>	<p>(Instructions: If this warrant is not for both poll and property taxes, strike out the inapplicable.)</p>
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Sec. 12. R. S., T. 36, § 753, amended. The first 2 lines of the 2nd paragraph of the warrant form of section 753 of Title 36 of the Revised Statutes are amended to read as follows:

The total ~~poll and~~ property tax assessments are based on the following:

Sec. 13. R. S., T. 36, § 753, amended. The paragraph relating to instructions in the 2nd paragraph of the warrant form of section 753 of Title 36 of the Revised Statutes is repealed as follows:

~~(Instructions: If this warrant is issued for poll taxes only, disregard the material opposite or cross it out.)~~

Sec. 14. R. S., T. 36, § 753, amended. The first paragraph under the Certificate of Commitment in section 753 of Title 36 of the Revised Statutes is amended to read as follows:

Herewith are committed to you true lists of the assessments of the ~~Polls or~~ Estates, or both, of the persons therein named; You are to levy and collect the same, of each one his respective amount, therein set down, of the sum total of \$. (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

Sec. 15. R. S., T. 36, § 841, amended. The first sentence of the 2nd paragraph of section 841 of Title 36 of the Revised Statutes is amended to read as follows:

If after 2 years from the date of assessment a collector is satisfied that a ~~poll tax or~~ tax upon personal property, or any portion of any tax, committed to him for collection, cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay, he shall notify the assessors thereof in writing, under oath, stating the reason why such tax cannot be collected.

Sec. 16. R. S., T. 36, §§ 1381-1382, repealed. Section 1381, as amended, and section 1382 of Title 26 of the Revised Statutes, are repealed.

Sec. 17. R. S., T. 36, § 1421, repealed and replaced. Section 1421 of Title 36 of the Revised Statutes, as amended, is repealed and the following enacted in place thereof:

§ 1421. Appoint agents

The State Tax Assessor shall have the authority for the purpose of carrying out this section to appoint agents for the whole or any portion of the unorganized territory and they shall perform such duties as he may authorize or delegate in each particular appointment. He may require, in his discretion,

the filing of surety bonds by his agents in such penal sums as he may deem necessary.

Sec. 18. R. S., T. 36, § 1422, repealed. Section 1422 of Title 36 of the Revised Statutes is repealed.

STATEMENT OF FACT

The purpose of this bill is reflected in the title.