

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 802

H. P. 650

House of Representatives, February 26, 1975

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

EDWIN H. PERT, Clerk

Presented by Mr. Susi of Pittsfield.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT to Repeal Certain Tax Exemptions.

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

36 MRSA § 654, sub-§ 1, ¶ D, as amended by PL 1973, c. 66, § 8, is repealed.

STATEMENT OF FACT

The current statute being repealed permits the estates of persons, who by reason of infirmity or poverty are in the judgment of the assessors unable to contribute toward the public charges, to be exempt from taxation. The repeal of this paragraph will reinforce the policy that the general assistance administrator and not the assessor is responsible for the relief of indigent persons. Title 36, section 841 allows for the abatement of taxes when by reason of poverty they cannot be collected. The provision as it now reads, provides no adequate standards for determining whether an exemption should be granted.