

MAINE STATE LEGISLATURE

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FORTY-NINTH LEGISLATURE.

HOUSE.

No. 98.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND SEVENTY.

AN ACT relating to the reduction of poll taxes.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows :

SECTION 1. Chapter two hundred and ninety-one of
2 the public laws of eighteen hundred sixty-five, chapter
3 two hundred and fifty-one of public laws of eighteen
4 hundred sixty-four, and section twenty-eight of chap-
5 ter six of the revised statutes, are hereby repealed.

SECT. 2. In the assessment of all state, county, town,
2 plantation, parish or society taxes, the assessors thereof
3 shall govern themselves by the rules contained in chap-
4 ter six of the revised statutes until otherwise provided
5 by the legislature, except in parishes and societies
6 where a different provision for assessing their taxes is
7 made, and shall assess on the taxable polls one-eighth

8 part as nearly as may be of the whole sum to be raised ;
9 but the whole poll tax assessed in one year upon an
10 individual for town, county and state purposes except
11 highway taxes, shall not exceed two dollars. The same
12 rule shall be observed in the assessment of highway
13 taxes ; and the residue of such taxes shall be assessed
14 on the estates according to their value.

SECT. 3. This act shall take effect on approval.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES, }
February 28, 1870. }

Amendment "A" to bill an act to repeal chapter 291 of the public laws of 1865, relating to poll tax, offered by Mr. VOSE of Winterport, and ordered printed.

S. J. CHADBOURNE, *Clerk.*