

MAINE STATE LEGISLATURE

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DOCUMENTS

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THE LEGISLATURE

OF THE

STATE OF MAINE,

DURING THE SESSION

A. D. 1891.



AUGUSTA:
BURLEIGH & FLYNT, PRINTERS TO THE STATE.
1892.

Sixty-Fifth Legislature.

SENATE.

No. 229.

STATE OF MAINE.

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

AN ACT to provide for a more Perfect Collection
of Taxes.

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

SECTION 1. Section ninety-two of chapter six of
2 the Revised Statutes is hereby amended by adding
3 thereto the following:

‘The assessors shall on or before March twentieth
5 of each year, mail to each person owning or holding
6 taxable property in their town, blank lists or inven-
7 tories containing suitable interrogatories.’

SECT. 2. Section ninety-three of said chapter is
2 hereby amended by adding thereto the following:

‘And for any wilful neglect to comply with the
4 provisions of this section, any assessor shall be
5 punished by a fine of not more than one thousand
6 dollars, or by imprisonment not exceeding six
7 months.’

SECT. 3. Section ninety-four of said chapter is
2 hereby amended so as to read as follows:

‘Section 94. The assessors shall require the
4 person presenting such list to make oath to its
5 truth, which oath either of them or any justice of
6 the peace may administer and either of them may
7 require any person presenting such list or resident
8 in their town to answer under oath all proper
9 inquiries in writing as to the nature, situation and
10 value of his property liable to be taxed in the State,
11 and a refusal or neglect to answer such inquiries
12 and subscribe the same bears an appeal to the
13 county commissioners and shall also be punished
14 by fine not exceeding one thousand dollars or by
15 imprisonment not exceeding six months. Such lists
16 and answers shall not be conclusive upon the
17 assessors.

Whoever wilfully and knowingly makes a false
19 oath to such list or inventory or makes false
20 answer to any such inquiry shall be deemed guilty
21 of perjury and punished accordingly.’

AMENDMENTS OFFERED TO SENATE DOCUMENT NO. 138.

"I."

Strike out the words "and item" in section 1, line 12.

"J."

Strike out all of section 2 after the word "the" before "such" in the third line and insert in place thereof the words, 'the different kinds of personal property as enumerated in section 5, chapter 6, of the Revised Statutes, for the purposes of taxation.'

"K."

Insert after the word "personal," line 9 of section 10, the words, 'as required by section 2 of this act.'

"L."

Strike out the words, "distinguishing such as are exempted from taxation," in line 6 of section 18, and all the words after "personal" in line 9 to the words "And said assessors" in line 16, and insert in place thereof the words, 'as required by section 2 of this act.'

"M."

Strike out section 23.

"N."

Strike out section 3.

"O."

Strike out in line 7, section 5, the words "whether exempt from taxation or not."

"P."

Strike out in line 12 of section 13, the words "law to list the same," and insert in place thereof the words 'section 2 of this act.'

“Q.”

Insert in line 11, section 16, between the words “one” and “one hundred” the words ‘not more’ and strike out all of said section after “offence” in line 13.

“R.”

Strike out section 23.

STATE OF MAINE.

IN SENATE, March 24, 1891.

Mr. SPEAR of Kennebec, offered amendments I, J, K, L, M, N, O, P, Q, and R, and Mr. POWERS of Aroostook, offered amendment S, to bill, “An Act to provide for a more perfect collection of taxes,” (Senate Document No. 138,) and on motion by Mr. THATCHER of Penobscot, the amendments were laid on the table to be printed.

KENDALL M. DUNBAR, *Secretary.*