

MAINE STATE LEGISLATURE

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SEVENTY-FOURTH LEGISLATURE

SENATE.

No. 23

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND NINE.

AN ACT to Establish a Uniform Poll Tax.

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

Section 1. Section one of chapter nine of the revised statutes is hereby amended, by striking out the words "shall not exceed three dollars and shall not be less than one dollar" in the fourth and fifth lines thereof and inserting instead thereof the words 'shall be three dollars,' so that said section as amended, shall read as follows:

'Section 1. A poll tax shall be assessed upon every male inhabitant of the State above the age of twenty-one years whether a citizen of the United States or an alien, in the

10 manner provided by law, unless he is exempted therefrom
11 by this chapter, which said poll tax shall be three dollars.'

Sect. 2. Section thirty-eight of said chapter nine is here-
2 by amended, by striking out the words "such part of the
3 whole sum to be raised as they deem expedient" in the fifth
4 and sixth lines thereof and by inserting in place thereof the
5 words 'an amount equal to three dollars for each such poll,'
6 so that said section, as amended, shall read as follows:

'Section 38. In the assessment of all state, county, town,
8 plantation, parish or society taxes, assessors shall govern
9 themselves by this chapter, except in parishes and societies
10 where different provision for assessing their taxes is made;
11 and shall assess on the taxable polls therein in accordance
12 with section one of this chapter an amount equal to three
13 dollars for each such poll; and the residue of such taxes
14 shall be assessed on the estates according to their value.'

Sect. 3. When any assessors, before completing the
2 assessment of a tax, think that there are just grounds to fear
3 that any persons liable to a poll tax may abscond before the
4 completion of the assessment, they may make an immediate
5 assessment of such persons for the amount of the poll tax
6 due from them. Such assessments shall be committed to
7 the collector with an emergency warrant under the hands
8 of the assessors, and with their certificate stating that there
9 are just grounds to fear that the persons liable to such tax
10 may abscond before the completion of the assessment. The

11 collector shall have the same power and is under the same
12 obligations to collect such poll taxes as if they were com-
13 mitted to him with a warrant in the form prescribed in sec-
14 tions eight and nine of chapter ten of the revised statutes.

Sect. 4. All acts and parts of acts inconsistent herewith
2 are hereby repealed.

Sect. 5. This act shall take effect when approved.