

# MAINE STATE LEGISLATURE

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SEVENTY-SIXTH LEGISLATURE

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SENATE

NO. 323

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*In Senate, Feb. 17, 1913.*

*Reported by Senator Wing from Committee on Taxation, and  
ordered printed under joint rules.*

*W. E. LAWRY, Secretary.*

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STATE OF MAINE

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

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AN ACT to Establish a Uniform Poll Tax.

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

Section 1. Section one of Chapter nine of the Revised  
2 Statutes is hereby amended, by striking out the words "shall  
3 not exceed three dollars and shall not be less than one dol-  
4 lar" in the fourth and fifth lines thereof and inserting in-  
5 stead thereof the words 'shall be three dollars,' so that said  
6 section as amended shall read as follows:

'Section 1. A poll tax shall be assessed upon every male  
8 inhabitant of the state above the age of twenty-one years  
9 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 :

'Sect. 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.'