

MAINE STATE LEGISLATURE

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EIGHTIETH LEGISLATURE

HOUSE

NO. 351

House of Representatives, March 18, 1921.

Reported by Mr. Ricker from Committee on Taxation and ordered printed under joint rules.

CLYDE R. CHAPMAN, Clerk.

STATE OF MAINE

**IN THE YEAR OF OUR LORD ONE THOUSAND
NINE HUNDRED AND TWENTY-ONE**

AN ACT for the Better Enforcement of Poll-taxes.

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

Section sixty-four of chapter eleven of the revised statutes is hereby amended by striking out the word "no" in next to the last line of said section, so that said section as amended shall read as follows:

'Sect. 64. In addition to other provisions for the collection of taxes legally assessed, the mayor and treasurer of any city, the selectmen of any town, and the assessors of any plantation to which a tax is due, may in writing direct an action of debt to be commenced in the name of such city or of the inhabitants of such town or plantation, against the party liable; but no such defendant is liable for any

8 costs of suit, unless it appears by the declaration and by
9 proof, that payment of said tax had been duly demanded
10 before suit.

Execution issued on a judgment recovered for the col-
2 lection of a poll-tax shall run against the body of the judg-
3 ment debtor.'