

# MAINE STATE LEGISLATURE

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**EIGHTIETH LEGISLATURE**

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**SENATE**

**NO. 13**

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In Senate, January 20, 1921.

Referred to Committee on Taxation and 500 copies ordered printed. Sent down for concurrence.

L. ERNEST THORNTON, Secretary.

Presented by Senator Garcelon of Androscoggin.

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**STATE OF MAINE**

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

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AN ACT to Amend Paragraph Nine of Section Six of Chapter Ten of the Revised Statutes, as Amended by Chapter One Hundred Five of the Public Laws of Nineteen Hundred Nineteen, Relating to Exemption from Taxation of the Estates of Soldiers and Sailors.

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

Paragraph nine of section six of chapter ten of the revised 2 statutes, as amended by chapter one hundred five of the 3 public laws of nineteen hundred nineteen, is hereby further 4 amended so that said section, as amended, shall read as 5 follows:

'IX. The polls and the estates of persons who by rea-

2 son of age, infirmity or poverty, are in the judgment of  
3 the assessors unable to contribute toward the public  
4 charges; the polls of all soldiers and sailors who receive  
5 state pension; the polls of all soldiers and sailors who  
6 served in the army or navy of the United States in the  
7 war of eighteen hundred and sixty-one and five and were  
8 honorably discharged from such service; and the estates  
9 to the value of five thousand dollars of all soldiers and  
10 sailors, or the widows of soldiers or sailors, who served  
11 in the war of eighteen hundred and sixty-one and five, the  
12 war with Spain, or the war with the Imperial German gov-  
13 ernment and its allies, and were honorably discharged, who  
14 shall have reached the age of seventy years; provided,  
15 however, that any such soldier or sailor who desires to pay  
16 said tax may, on or before the first day of April in each  
17 year, notify in writing the assessors of the city, town or  
18 plantation in which he resides of his desire to pay said  
19 tax, whereupon said assessors shall assess said tax against  
20 said soldier or sailor, and said soldier or sailor shall be  
21 legally holden to pay said tax.'