

MAINE STATE LEGISLATURE

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(NEW DRAFT)

EIGHTIETH LEGISLATURE

SENATE

NO. 169

In Senate, March 28, 1921.

Reported by Mr. Allen from Committee on Taxation and laid on table to be printed under joint rules.

L. ERNEST THORNTON, Secretary.

STATE OF MAINE

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

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 War Veterans.

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

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, is hereby further amended so that said section, as amended, shall read as follows:

'IX. The polls and the estates of persons who by reason of age, infirmity or poverty, are in the judgment of the

3 assessors unable to contribute toward the public charges;
4 the polls of all soldiers and sailors who served in the army
5 or navy of the United States in the war of eighteen hun-
6 dred sixty-one and five and were honorably discharged from
7 such service; the polls of all soldiers, sailors and marines
8 who receive state pension; and the estates to the value of
9 five thousand dollars of all soldiers, sailors and marines,
10 or the widows of soldiers, sailors or marines, who served in
11 the war of eighteen hundred sixty-one and five, the war
12 with Spain or the World War, and were honorably dis-
13 charged, who shall have reached the age of seventy years;
14 provided, however, that any such soldier, sailor or marine,
15 or widow of such soldier, sailor or marine, who desires to
16 pay 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 or she resides of his or her desire
19 to pay said tax, whereupon said assessors shall assess said
20 tax against said soldier, sailor or marine, or widow of said
21 soldier, sailor or marine, and said soldier, sailor or marine,
22 or widow of said soldier, sailor or marine, shall be legally
23 holden to pay said tax; and provided further, that no prop-
24 erty conveyed to such soldier, sailor or marine, or widow
25 of such soldier, sailor or marine, for the purpose of ob-
26 taining exemption from taxation under this section shall
27 be so exempt, and any attempt to obtain such exemption by
28 means of such fraudulent conveyance shall be punished by
29 a fine of not less than one hundred dollars.'