

MAINE STATE LEGISLATURE

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EIGHTY-FIRST LEGISLATURE

HOUSE

NO. 73

House of Representatives, Feb. 8, 1923.

Referred to Committee on Taxation and five hundred copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Ray of Old Town.

STATE OF MAINE

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

AN ACT to Amend Paragraph Nine, Section Six, Chapter Ten, Revised Statutes, as Amended by Chapter One Hundred Five, Public Laws of Nineteen Hundred and Nineteen, and by Chapter One Hundred Nineteen, Public Laws of Nineteen Hundred Twenty-one, 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
2 statutes, as amended by chapter one hundred five of the
3 public laws of nineteen hundred nineteen and by chapter
4 one hundred nineteen of the public laws of nineteen hun-
5 dred twenty-one, is hereby further amended by inserting

6 after the word "years" in the eleventh line the words 'and
7 the estates of persons who were born in this state, con-
8 tinuing their citizenship, having reached the age of seventy-
9 five years, whose property shall not exceed five thousand
10 dollars in value;' so that said paragraph as amended shall
11 read as follows:

'IX. The polls and the estates of persons who by reason
2 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
7 from such service; the polls of all soldiers, sailors and ma-
8 rines who receive state pension; and the estates to the value
9 of five thousand dollars of all soldiers, sailors and marines,
10 or the widows of such soldiers, sailors or marines, who
11 served in the war of eighteen hundred sixty-one and five,
12 the war with Spain or the world war, and were honorably
13 discharged, who shall have reached the age of seventy years,
14 and the estates of persons who were born in this state,
15 continuing their citizenship, having reached the age of sev-
16 enty-five years, whose property shall not exceed five thou-
17 sand dollars in value; provided, however, that any such sol-
18 dier, sailor or marine, or widow of such soldier, sailor or
19 marine, who desires to pay said tax may, on or before the
20 first day of April in each year, notify in writing the as-
21 sessors of the city, town or plantation in which he or she

22 resides of his or her desire to pay said tax, whereupon said
23 assessors shall assess said tax against said soldier, sailor
24 or marine, or widow of said soldier, sailor or marine, and
25 said soldier, sailor or marine, or widow of said soldier,
26 sailor or marine, shall be legally holden to pay said tax;
27 and provided further, that no property conveyed to such
28 soldier, sailor or marine, or widow of such soldier, sailor
29 or marine, for the purpose of obtaining exemption from
30 taxation under this section shall be so exempt, and any
31 attempt to obtain such exemption by means of such fraud-
32 ulent conveyance shall be punished by a fine of not less
33 than one hundred dollars.'