

MAINE STATE LEGISLATURE

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NEW DRAFT

EIGHTY-FIRST LEGISLATURE

HOUSE

NO. 350

House of Representatives, March 9, 1923.

Reported by Mr. Weeks from Committee on Military Affairs
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-THREE**

AN ACT to Amend Paragraph LX 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, as Further Amended by Chapter One Hundred
Nineteen of the 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:

R. S., c. 10, Paragraph 6; 1919, c. 105; 1921, c. 119; relat-
2 ing to exemptions for purposes of taxation, amended.
3 Paragraph LX of section six of chapter ten of the revised
4 statutes, as amended by chapter one hundred five of the

5 public laws of nineteen hundred nineteen, as further amend-
6 ed by chapter one hundred nineteen of the public laws of
7 nineteen hundred twenty-one is hereby further amended as
8 follows: by inserting after the word "pension" in the
9 seventh line of said paragraph LX the following: 'The polls
10 of all disabled veterans of the world war, namely, soldiers,
11 sailors, and marines, who are receiving compensation or
12 vocational training from the U. S. government on account
13 of disabilities incurred in or aggravated by service in the
14 world war.' So that said paragraph as amended shall read
15 as follows:

'LX. 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 services; the polls of all soldiers, sailors and
8 marines who receive state pension; the polls of all disabled
9 veterans of the world war, namely, soldiers, sailors, and
10 marines, who are receiving compensation or vocational
11 training from the U. S. government on account of dis-
12 abilities incurred in or aggravated by service in the world
13 war, and the estates to the value of five thousand dollars
14 of all soldiers, sailors and marines, or the widows of
15 soldiers, sailors, or marines, who served in the war of
16 eighteen hundred sixty-one and five, the war with Spain

17 or the world war, and were honorably discharged, who
18 shall have reached the age of seventy years; provided,
19 however, that any such soldier, sailor or marine, or widow
20 of such soldier, sailor or marine, who desires to pay said
21 tax may, on or before the first day of April in each year,
22 notify in writing the assessors of the city, town or planta-
23 tion in which he or she resides of his or her desire to pay
24 said tax, whereupon said assessors shall assess said tax
25 against said soldier, sailor or marine, or widow of said
26 soldier, sailor or marine, and said soldier, sailor or marine
27 or widow of said soldier, sailor or marine, shall be legally
28 holden to pay said tax; and provided further, that no prop-
29 erty conveyed to such soldier, sailor or marine, or widow
30 of such soldier, sailor or marine, for the purpose of obtain-
31 ing exemption from taxation under this section shall be so
32 exempt, and any attempt to obtain such exemption by
33 means of such fraudulent conveyance shall be punished by
34 a fine of not less than one hundred dollars.'