

MAINE STATE LEGISLATURE

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NEW DRAFT

EIGHTY-FIRST LEGISLATURE

HOUSE

NO. 469

House of Representatives, March 26, 1923.

Reported by Mr. Downing 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-THREE

AN ACT to Amend Paragraph Nine of Section Six, Chapter
Ten of the Revised Statutes, as Amended by Chapter One
Hundred and Five, Public Laws of Nineteen Hundred and
Nineteen, and by Chapter One Hundred and Nineteen, Pub-
lic Laws of Nineteen Hundred and 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 re-
2 vised statutes, as amended by chapter one hundred five of
3 the public laws of nineteen hundred nineteen and by chap-
4 ter one hundred nineteen of the public laws of nineteen

5 hundred twenty-one, is hereby further amended so that said
6 paragraph, as amended, shall 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
8 marines who receive state pension; and the estates to the
9 value of five thousand dollars of all soldiers, sailors and
10 marines, or the widows of 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 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
17 each year, notify in writing the assessors of the city, town
18 or 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
24 property conveyed to such soldier, sailor or marine, or
25 widow of such soldier, sailor or marine, for the purpose of

26 obtaining 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. Assessors
30 of cities, towns and plantations shall on the first day of each
31 April, ascertain the nature, amount and value of the estates
32 of soldiers, sailors and marines or the widows of soldiers,
33 sailors and marines, exempted from taxation by the pro-
34 visions of this paragraph, and on or before the first day of
35 August, shall file with the board of state assessors certi-
36 fied lists of such estates, together with the amount of tax
37 exempted thereon.'