

MAINE STATE LEGISLATURE

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EIGHTY - THIRD LEGISLATURE

House Document

No. 300

H. P. 545

House of Representatives, Mar. 1, 1927.

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

CLYDE R. CHAPMAN, Clerk.

S T A T E O F M A I N E

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

AN ACT 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, as amended
4 by chapter one hundred nineteen of the public laws of nine-
5 teen hundred twenty-one, as amended by chapter seventy-
6 five of the public laws of nineteen hundred twenty-three,
7 is hereby further amended by inserting in the seventh line
8 thereof after the word "pension," the words 'the polls of all
9 soldiers, sailors and marines who served in the war with
10 Spain,' so that said paragraph, as amended, shall read as
11 follows:

The polls and the estates of persons who by reason of age, infirmity or poverty, are in the judgment of the assessors unable to contribute toward the public charges; the polls of all soldiers and sailors who served in the army or navy of the United States in the war of eighteen hundred sixty-one and five, and were honorably discharged from such service; the polls of all soldiers, sailors, and marines who receive state pension; the polls of all soldiers, sailors and marines who served in the war with Spain; the polls of all disabled veterans of the World war, namely, soldiers, sailors and marines, who are receiving compensation or vocational training from the United States government on account of disabilities incurred in or aggravated by service in the World war; and the estates to the value of five thousand dollars of all soldiers, sailors and marines, or the widows of soldiers, sailors, or marines, who served in the war of eighteen hundred sixty-one and five, the war with Spain or the World war, and were honorably discharged, who shall have reached the age of seventy years; provided, however, that any such soldier, sailor, or marine, or widow of such soldier, sailor or marine, who desires to pay said tax may, on or before the first day of April in each year, notify in writing the assessors of the city, town or plantation in which he or she resides of his or her desire to pay said tax, whereupon said assessors shall assess said tax against said soldier, sailor or marine, or widow of said soldier, sailor or marine, and said soldier, sailor or marine, or widow of said soldier,

28 sailor or marine, shall be legally holden to pay said tax;
29 and provided further, that no property conveyed to such
30 soldier, sailor or marine, or widow of such soldier, sailor
31 or marine, for the purpose of obtaining exemption from
32 taxation under this section shall be so exempt, and any at-
33 tempt to obtain such exemption by means of such fraudu-
34 lent conveyance shall be punished by a fine of not less than
35 one hundred dollars.'