

MAINE STATE LEGISLATURE

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EIGHTY-FOURTH LEGISLATURE

Senate Document

No. 7

S. P. 10

In Senate, Jan. 16, 1929.

Referred to Committee on Pensions and 500 copies ordered printed. Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

Presented by Senator Oakes of Cumberland.

STATE OF MAINE

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

AN ACT to Amend Paragraph IX 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 and as further Amended by Chapter Seventy-five of the Public Laws of Nineteen Hundred Twenty-three, 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, sec. 6, par. IX; 1919, c. 105; 1921, c. 119;
2 1923, c. 75 relating to exemption from taxation of estates

3 of war veterans. Paragraph IX of section six of chapter
4 ten of the revised statutes, as amended by chapter one hun-
5 dred five of the public laws of nineteen hundred nineteen,
6 as further amended by chapter one hundred nineteen of the
7 public laws of nineteen hundred twenty-one as further
8 amended by chapter seventy-five of the public laws of
9 nineteen hundred twenty-three is hereby further amended
10 so that said paragraph as amended shall read as follows:

‘The polls and the estates of persons who by reason of
2 age, infirmity or poverty, are in the judgment of the asses-
3 sors unable to contribute toward the public charges; the
4 polls of all soldiers and sailors who served in the army or
5 navy of the United States in the war of eighteen hundred
6 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; the polls of all disabled veterans
9 of the World War, namely soldiers, sailors, and marines
10 who are receiving compensation or vocational training from
11 the United States government on account of disabilities
12 incurred in or aggravated by service in the World War;
13 and the estates to the value of five thousand dollars of all
14 soldiers, sailors and marines, or the widows of soldiers,
15 sailors, or marines, who served in the war of eighteen hun-
16 dred sixty-one and five, the war with Spain or the World
17 War, and were honorably discharged, who shall have
18 reached the age of seventy years and of all persons, resi-
19 dents of this state, determined to be blind within the defini-

20 tion provided by chapter three hundred of the public laws
21 of nineteen hundred seventeen by the examiner of the blind
22 provided by said chapter ; provided, however, that any such
23 soldier, sailor or marine or widow of such soldier, sailor
24 or marine or blind person who desires to pay said tax may,
25 on or before the first day of April in each year, notify in
26 writing the assessors of the city, town or plantation in
27 which he or she resides of his or her desire to pay said tax,
28 whereupon said assessors shall assess said tax against said
29 soldier, sailor or marine, or widow of said soldier, sailor
30 or marine or blind person, and said soldier, sailor or marine,
31 or widow of said soldier, sailor or marine or blind person
32 shall be legally holden to pay said tax ; and provided fur-
33 ther, that no property conveyed to such soldier, sailor or
34 marine, or widow of such soldier, sailor or marine or blind
35 person, for the purpose of obtaining exemption from taxa-
36 tion under this section shall be so exempt, and any attempt
37 to obtain such exemption by means of such fraudulent con-
38 veyance shall be punished by a fine of not less than one
39 hundred dollars.'