

MAINE STATE LEGISLATURE

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EIGHTY-FOURTH LEGISLATURE

Senate Document

No. 9

S. P. 18

In Senate, Jan. 17, 1929.

Referred to Committee on Taxation 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 Par. 9 of Sec. 6 of Chap. 10 of the Revised Statutes of 1916, as amended by the Public Laws of 1919, Chap. 105, and further amended by the laws of 1921, c. 119, and further amended by the laws of 1923, c. 75, and further amended by the laws of 1927, c. 63, relating to Exemptions from Taxation.

Be it enacted by the People of the State of Maine, as follows:

R. S. c. 10, sec. 6, par. IX; P. L. 1919, c. 105; 1921, 2 c. 119; 1923, c. 75; 1927, c. 63; relating to exemptions from taxation, amended. Paragraph nine of section six of chapter ten of the revised statutes, as amended by chapter one hundred five of the public laws of nineteen hundred

6 nineteen, as amended by chapter one hundred nineteen of
7 the public laws of nineteen hundred twenty-one, as amended
8 by chapter seventy-five of the public laws of nineteen hun-
9 dred twenty-three, as amended by chapter sixty-three of
10 the public laws of nineteen hundred twenty-seven, is here-
11 by further amended by striking out in the eighth line there-
12 of the words "who have reached the age of sixty-two years,"
13 also by striking out in the sixteenth line thereof the word
14 "seventy" and inserting in place thereof the words 'fifty-
15 five,' so that said paragraph as amended shall read as fol-
16 lows:

'The polls and the estates of persons who by reason of
2 age, infirmity or poverty, are in the judgment of the as-
3 sessors unable to contribute toward the public charge; 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 soldiers, sailors
9 and marines who served in the war with Spain; the polls
10 of all disabled veterans of the world war, namely, soldiers,
11 sailors and marines, who are receiving compensation or vo-
12 cational training from the United States government on
13 account of disabilities incurred in or aggravated by service
14 in the world war; and the estates to the value of five thou-
15 sand dollars of all soldiers, sailors, and marines, or the
16 widows of soldiers, sailors, or marines, who served in the

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