

MAINE STATE LEGISLATURE

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NEW DRAFT

EIGHTY-FOURTH LEGISLATURE

Senate Document

No. 327

S. P. 665

In Senate, March 7, 1929.

Reported by Senator Carter of Androscoggin from Committee on Taxation and laid on table to be printed under joint rules.

ROYDEN V. BROWN, Secretary.

STATE OF MAINE

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

AN ACT Relating to Exemptions from Taxation.

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

Paragraph IX of section six of chapter ten of the revised
2 statutes, as amended by chapter one hundred five of the
3 public laws of nineteen hundred nineteen, as further amend-
4 ed by chapter one hundred nineteen of the public laws of
5 nineteen hundred twenty-one, as further amended by chapter
6 seventy-five of the public laws of nineteen hundred twenty-
7 three, as further amended by chapter sixty-three of the
8 public laws of nineteen hundred twenty-seven, relating to
9 exemptions from taxation is hereby further amended so

10 that, as amended, said section shall read as follows :

‘The polls and the estates of persons who by reason of age,
2 infirmity or poverty, are in the judgment of the assessors
3 unable to contribute toward the public charges; the polls
4 of all soldiers and sailors who served in the army or navy
5 of the United States in the war of eighteen hundred sixty-
6 one and five, and were honorably discharged from such
7 service; the polls of all soldiers, sailors and marines who
8 receive state pension; the polls of all soldiers, sailors and
9 marines who served in the war with Spain; the polls of all
10 disabled veterans of the world war, namely, soldiers, sailors
11 and marines who are receiving compensation or vocational
12 training from the United States government on account of
13 disabilities incurred in or aggravated by service in the world
14 war; and the estates to the value of five thousand dollars
15 of all soldiers, sailors and marines, or the widows of sold-
16 iers, sailors or marines who served in the war of eighteen
17 hundred sixty-one and five, the war with Spain or the
18 world war, and were honorably discharged who shall have
19 reached the age of fifty-five years, or are receiving a pen-
20 sion or compensation from the pension bureau or United
21 States Veterans’ Bureau for total disability, and of all per-
22 sons, residents of this state, determined to be blind within
23 the definition provided by chapter three hundred of the
24 public laws of nineteen hundred seventeen by the examiner
25 of the blind provided by said chapter; provided, however,
26 that any such soldier, sailor or marine, or blind person, or

27 widow of such soldier, sailor or marine, or blind person,
28 who desire to pay said tax may, on or before the first day
29 of April in each year, notify in writing the assessors of the
30 city, town or plantation in which he or she resides of his
31 or her desire to pay said tax, whereupon said assessors shall
32 assess said tax against said soldier, sailor or marine, or blind
33 person, or widow of said soldier, sailor or marine or blind
34 person, and said soldier or sailor or marine or blind person,
35 or widow of said soldier, sailor, marine or blind person
36 shall be legally holden to pay said tax; and provided fur-
37 ther, that no property conveyed to such soldier, sailor or
38 marine or blind person, or widow of such soldier, sailor or
39 marine or blind person, for the purpose of obtaining exemp-
40 tion from taxation under this section shall be so exempt,
41 and any attempt to obtain such exemption by means of such
42 fraudulent conveyance shall be punished by a fine of not
43 less than one hundred dollars.'