

# MAINE STATE LEGISLATURE

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NEW DRAFT

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**EIGHTY-FOURTH LEGISLATURE**

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**Senate Document**

**No. 398**

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S. P. 745

In Senate, March 28, 1929.

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

ROYDEN V. BROWN, Secretary.

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**STATE OF MAINE**

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

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AN ACT Relating to Exemptions from Taxation.

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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 and five of  
3 the public laws of nineteen hundred nineteen, as further  
4 amended by chapter one hundred and nineteen of the pub-  
5 lic laws of nineteen hundred and twenty-one, as further  
6 amended by chapter seventy-five of the public laws of nine-  
7 teen hundred and twenty-three, as further amended by  
8 chapter sixty-three of the public laws of nineteen hundred  
9 and twenty-seven, relating to exemptions from taxation is  
10 hereby further amended so that, as amended, said section  
11 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 as-  
3 sessors 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 and 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 ac-  
13 count 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 wid-  
16 ows of soldiers, sailors or marines who served in the war  
17 of eighteen hundred and 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 sixty-two years, or are  
20 receiving a pension or compensation from the pension bu-  
21 reau or United States Veterans' Bureau for total disability,  
22 and of all persons, residents of this state, determined to  
23 be blind within the definition provided by chapter three  
24 hundred of the public laws of nineteen hundred and seven-  
25 teen by the examiner of the blind provided by said chapter;  
26 provided, however, that any such soldier, sailor or marine,  
27 or blind person, or widow of such soldier, sailor, or marine,

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