

MAINE STATE LEGISLATURE

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E I G H T Y - S I X T H L E G I S L A T U R E

Legislative Document

No. 198

H. P. 666

House of Representatives, Jan. 31, 1933.

Referred to Committee on Taxation and 500 copies ordered printed.
Sent up for concurrence.

HARVEY R. PEASE, Clerk.

Presented by Mr. Mack of Veazie.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED THIRTY-THREE

AN ACT Relating to the Exemptions of Estates from Taxation.

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

Section 1. **R. S. c. 13, § 6, par. IX, amended.** Paragraph IX of § 6 of c. 13 of the revised statutes, as amended by c. 36 of the P. L. of 1931, is hereby further amended to read as follows:

'IX. 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 sixty-two years, or are receiving a pension or compensation from the pension bureau or

United States Veterans' Bureau for total disability, and of all persons **resident of this state** determined to be blind within the definition provided by sections ten to nineteen inclusive of chapter one hundred fifty-eight by the examiner of the blind provided by said sections; and in case any person entitled to such exemption has property taxable in more than one city or town of the state, such proportion of such total exemption shall be made in each city or town, as the value of the property taxable in such city or town bears to the value of the whole of the property of such person taxable in the state; provided, however, that no exemption shall be allowed hereunder in favor of any person who is not a legal resident of the state of Maine; and provided further, that any such soldier, sailor or marine, or blind person, or widow of such soldier, sailor or marine, or blind person, 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 the said assessors shall assess said tax against said soldier, sailor or marine, or blind person, or widow of said soldier, sailor or marine, or blind person, and said soldier, sailor or marine, or blind person, or widow of said soldier, sailor or marine, or blind person shall be legally holden to pay said tax; and provided further, that no property conveyed to such soldier, sailor or marine, or blind person, or widow of said soldier, sailor or marine, or blind person, for the purpose of obtaining exemption from taxation under this section shall be so exempt, ~~and any attempt to obtain such exemptions by means of fraudulent conveyance shall be punished by a fine of not less than one hundred dollars.~~

Sec. 2. **R. S. c. 13, § 6, additional paragraph.** Section 6 of c. 13 of the revised statutes is hereby amended by adding thereto the following paragraph to be numbered XIV:

'XIV. **Penalty.** Exemption from taxation obtained in violation of this section shall be punished by a fine of not more than \$500 or by imprisonment for not more than 6 months; and the attorney-general shall investigate all charges and prosecute violations thereof.'