

EIGHTY-SIXTH LEGISLATURE

Legislative Document

No. 570

S. P. 350

In Senate, Feb. 8, 1933.

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

ROYDEN V. BROWN, Secretary.

Presented by Senator Jackson of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED THIRTY-THREE

AN ACT Relating to State Taxes for Special Funds.

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

Sec. 1. R. S. c. 19, § 117, amended. Section 117 of chapter 19 of the revised statutes is hereby amended to read as follows:

'Sec. 117. Appropriation for U. of M. Fifteen and eight-tenths per cent of the proportion of state tax to be assessed by section 8 of chapter 13 and set aside for special funds, A tax of one mill on a dollar shall annually be assessed upon all the property in the state according to the valuation thereof and shall be known as the mill tax for the benefit and support of the University of Maine.'

Sec. 2. R. S. c. 19, § 202, amended. Section 202 of chapter 19 of the revised statutes is hereby amended to read as follows:

'Sec. 202. State school fund. Fifty-two and six-tenths percent of the proportion of state tax to be assessed by section 8 of chapter 13 and set aside for special funds. A tax of three and one third mills on a dollar shall annually be assessed upon all the property in the state according to the value thereof for the benefit of the state school fund and said tax shall be assessed and collected in the same manner as other state taxes and be paid into the state treasury. To the fund resulting from said tax the treasurer of state annually shall add a sum equal to 6% of the permanent school fund, as provided by law, and a sum equal to one-half the amount

received by the state from the tax on the franchises of savings banks and on the deposits of trust and banking companies, as provided by law. The sum total of the amount so assessed and collected shall be designated the state school fund and after the deduction therefrom of all funds and appropriations which the treasurer of state is authorized by law to deduct, the balance shall be distributed among the several cities, towns, and plantations of the state in the manner provided for by sections 202 to 216 to be expended by said cities, towns, and plantations for the maintenance and support of elementary and secondary schools established and controlled by them.'

Sec. 3. R. S. c. 28, § 43, amended. Section 43 of chapter 28 of the revised statutes is hereby amended to read as follows:

'Sec. 43. 3d class highway fund. Fifteen and eight-tenths percent of the proportion of state tax to be assessed by section 8 of chapter 13 and set aside for special funds. A tax of one mill on a dollar shall annually be assessed upon all the property of the state according to the value thereof collected and paid into the state treasury in the manner prescribed for state tax collection and shall be known as the mill tax third class highway fund. This fund shall be used for the construction of 3rd class highways as defined in section 5 except that not more than \$150,000 of the fund shall annually be used for the construction of highways and bridges and other purposes contemplated by this chapter and in accordance with the terms of any appropriate resolves of the legislature, and further, except that \$200,000 of said fund shall be transferred and used in the fund for second class or state aid highways.'

Sec. 4. R. S. c. 28, § 44, amended. Section 44 of chapter 28 of the revised statutes is hereby amended to read as follows:

'Sec. 44. Third class highway fund. The administration and expenditure of the mill tax third class highway fund shall be under the general supervision of the commission and shall be apportioned among the various towns according to the number of miles of third class roads maintained therein, as determined by the commission, provided that such towns shall have appropriated in addition to the appropriation for state aid work and appropriation under the so-called bridge act, an amount not less than four mills on the valuation of such town for roads and bridges, summer and winter. It is further provided that such towns shall have prior to November 1st in the year next preceding cut and removed all trees, shrubs, and useless fruit trees, bushes, and weeds, except shade trees, timber trees, caredfor fruit trees, and ornamental shrubs, growing between the road limit and the wrought part of any improved section of state highway, state aid highway and third class road locations.' **R. S. c. 160, § 9, amended.** Section 9 of chapter 160 of the revised statutes is hereby amended to read as follows:

'Sec. 9. War bond sinking fund. Fifteen and eight-tenths percent of the proportion of state tax to be assessed by section eight of chapter thirteen and set aside for special funds. A tax of one mill on a dollar shall annually be assessed, upon all the property of the state according to the value thereof collected and paid into the state treasury in the manner prescribed for state tax collection and shall to be known as the "War Bond Sinking Fund." The proceeds of this fund shall be used for the following purposes in the following order:

First: To pay the interest on all bonds issued under authority of chapter 187 of the public laws of 1917.

Second: To pay the interest on all bonds issued or reissued under authority of chapter 264 of the public laws of 1919, as amended by chapter 134 of the public laws of 1921.

Third: To provide the annual sum necessary for the sinking fund established by chapter 264, section 6, of the public laws of 1919, as amended by said chapter 134, of the public laws of 1921.

Fourth: To provide the annual sum necessary to pay bonds issued under the provisions of chapter 187 of the public laws of 1917 maturing during the fiscal years ending June 30, 1930 to June 30, 1932, inclusive.

Fifth: To pay the pensions for soldiers, sailors, and marines, their widows, children, and other dependents under any provision of law governing the same and all sums payable under any provision of law for the relief of dependents of soldiers, sailors, and marines who served in the World War, including pensions granted on account of military service under the provisions of any resolve of the legislature.

Sixth: To set aside in the fiscal year ending June 30, 1933, and in each of the fiscal years thereafter to and including the year 1937, the sum of \$100,000 each year, the same to be used to pay the bonds maturing on May 1, 1937, said bonds having been issued under authority of chapter 187 of the public laws of 1917.

Seventh: In so far as the amount of said tax of one mill on a dollar War Bond Sinking Fund shall not be required at any time for the purposes intended in the 6 preceding paragraphs, the excess shall be deemed to be general revenue of the state, available for appropriation by the legislature as it shall determine.'