

# MAINE STATE LEGISLATURE

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

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**Legislative Document**

**No. 185**

H. P. 490

House of Representatives, January 26, 1939.

Referred to Committee on Taxation and sent up for concurrence. 750 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Bird of Rockland.

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S T A T E   O F   M A I N E

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
THIRTY-NINE

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**AN ACT Relating to Exemption from Taxation.**

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

**P. L., 1937, c. 243, amended.** The last sentence of chapter 243 of the public laws of 1937 is hereby amended to read as follows:

‘The word “homes” as used in this paragraph shall mean one single dwelling owned **and occupied as a domicile** by the person claiming exemption, or a dwelling partially occupied by the owner and producing a **gross** revenue of less than \$200 per year.’