

# MAINE STATE LEGISLATURE

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

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Legislative Document

No. 636

H. P. 986

House of Representatives, February 7, 1947.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Atherton of Bangor.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-SEVEN

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**AN ACT Relating to Exemption of Veterans of World War II From  
Taxation.**

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

**R. S., c. 81, § 6, ¶ X, amended.** Paragraph X of section 6 of chapter 81 of the revised statutes is hereby amended to read as follows:

'X'. 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 1861-1865 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 Indian wars; the polls of all soldiers, sailors, and marines who served in the war with Spain; the polls of all soldiers, sailors, and marines who served in the Philippine Insurrection; the polls of all disabled veterans of World Wars I and II, namely, soldiers, sailors, and marines who are receiving pension or compensation or vocational training from the United States government on account of disability incurred in or aggravated by service in World Wars I or II; the estates, to the value of \$2,000 of all male or female veterans or the

unremarried widows of said male veterans who have served in the armed forces of the United States during the federally recognized period of World War II, who were honorably discharged, and who shall not have reached the age of 62 years; and the estates, to the value of \$3,500 of all male or female veterans who have served in the armed forces of the United States during any federally recognized war period and who were honorably discharged, who shall have reached the age of 62 years, or are receiving a pension or compensation from the United States Veterans' Administration for total disability, or the unremarried widow of any veteran who is herself receiving a pension from the United States Veterans' Administration, or whose husband died after reaching the age of 62 years, or whose husband was during his lifetime receiving, or was awarded after death, a pension or compensation from the United States Veterans' Administration for total disability, and of all persons determined to be blind within the definition provided by sections 275 to 293, inclusive, of chapter 22 who are receiving aid under the provisions of said sections; and in case any person entitled to such exemption has property taxable in more than 1 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 this state; and provided further, that any male or female veteran, or blind person, or widow of such male veteran or blind person, who desires to pay said tax may, on or before the 1st 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 male or female veteran, or blind person, or widow or said male veteran or blind person, and said male or female veteran, or blind person, or widow of said male veteran or blind person shall be legally holden to pay said tax; and provided further, that no property conveyed to such male or female veteran, or blind person, or widow of said male veteran or blind person for the purpose of obtaining exemption from taxation under the provisions of this subsection 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 \$100.'