

MAINE STATE LEGISLATURE

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

Legislative Document

No. 827

S. P. 447

In Senate, February 17, 1949.

Referred to Committee on Taxation, sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary.

Presented by Senator Noyes of Hancock.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-NINE

AN ACT Relating to Exemptions from Taxation.

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

R. S., c. 81, § 6, sub-§ X, amended. Subsection X of section 6 of chapter 81 of the revised statutes, as amended by chapter 29 of the public laws of 1947, is hereby further 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 or honorably separated 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 retirement pay 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; 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, or honorably separated from such service and retired to the reserve, who ~~shall have reached the age of 62 years or thereby~~ are receiving a pension, retirement pay or compensation from the United States Government for total disability, or the unmarried widow of any veteran who is herself receiving a pension from the United States Government, ~~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, retirement pay or compensation from the United States Government for total disability, or the minor children of any veteran who shall be receiving a pension from the United States Government, 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 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 this state; and provided further, that any male or female veteran, or blind person, or widow, or minor child 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 minor child of said male veteran or blind person, and said male or female veteran, or blind person, or widow or minor child 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 or minor child 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.