

MAINE STATE LEGISLATURE

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

Legislative Document

No. 753

H. P. 685

House of Representatives, February 15, 1955

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

HARVEY R. PEASE, Clerk

Presented by Mr. Bean of Winterport.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-FIVE

AN ACT Exempting Persons Seventy Years of Age from Poll Tax.

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

R. S., c. 92, § 6, sub-§ X, amended. Subsection X of section 6 of chapter 92 of the revised statutes is hereby amended to read as follows:

'X. The polls of all persons who have attained the age of 70 years and the polls and estates of all persons who by reason of ~~age~~ infirmity or poverty are in the judgment of the assessors unable to contribute toward the public charges; the estates up to the value of \$3,500 of all persons determined to be blind within the definition provided by sections 298 to 318, inclusive, of chapter 25 who are receiving aid under the provisions of said sections; but no property conveyed to any person for the purpose of obtaining exemption from taxation under this subsection shall be so exempt, and the obtaining of such exemption by means of fraudulent conveyance shall be punished by a fine of not less than \$100 and not more than 2 times the amount of the taxes evaded by such fraudulent conveyance whichever amount is greater; 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.'