

MAINE STATE LEGISLATURE

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

Legislative Document

No. 127

H. P. 97

House of Representatives, January 22, 1957.

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

HARVEY R. PEASE, Clerk

Presented by Mr. Beyer of Cape Elizabeth.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-SEVEN

AN ACT Relating to Taxation Exemption of Certain Property of Veterans.

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

R. S., c. 91-A, § 10, sub-§ III, amended. Paragraph I of subsection III of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is hereby amended to read as follows:

'I. No property conveyed to any person for the purpose of obtaining exemption from taxation under the provisions of 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, **except that this sentence shall not apply to property held by a wife in her own name for at least 5 consecutive years prior to a transfer to her veteran husband.** ; ~~and in~~ In case any person entitled to such exemption has property taxable in more than one place in the State, such proportion of such total exemption shall be made in each place as the value of the property taxable in such place bears to the value of the whole of the property of such person taxable in the State.'