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# NINETY-EIGHTH LEGISLATURE

## Legislative Document

H. P. 885 House of Representatives, March 13, 1957. Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

Presented by Mr. Childs of Portland.

### HARVEY R. PEASE, Clerk

# STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED FIFTY-SEVEN

### AN ACT Relating to Time for Requesting Tax Exemptions by Veterans' Widows.

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

**R. S., c. 91-A, § 48, amended.** The 1st paragraph of section 48 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 by adding at the end thereof a new sentence, as follows:

'Notwithstanding failure to comply with the provisions of section 34, the assessors for the time being, on written application, within one year from the date of commitment, may make such abatement as they think proper in the case of the unremarried widow or minor child of a veteran, which widow or child would be entitled to an exemption under paragraph D of subsection III of section 10 except for her or his failure to make application and file proof within the time set by paragraph G of said subsection III, provided that said veteran died during the 12-month period preceding the April 1st for which the tax was committed.'

### No. 1253