

ACTS AND RESOLVES

AS PASSED BY THE

Eighty-fourth Legislature

OF THE

STATE OF MAINE

1929

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PUBLIC LAWS

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state facts sufficient to establish the status of such applicant as soldier as defined herein, and shall be duly verified.'

Approved April 9, 1929.

Chapter 290.

An Act Relating to Exemptions from Taxation.

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

R. S., c. 10, sec. 6; P. L., 1919, c. 105; P. L., 1921, c. 119; P. L., 1923, c. 75; P. L., 1927, c. 63; relating to exemption from taxation, further amended. Paragraph nine of section six of chapter ten of the revised statutes, as amended by chapter one hundred and five of the public laws of nineteen hundred and nineteen, as further amended by chapter one hundred and nineteen of the public laws of nineteen hundred and twentyone, as further amended by chapter seventy-five of the public laws of nineteen hundred and twenty-three, as further amended by chapter sixtythree of the public laws of nineteen hundred and twenty-seven, relating to exemptions from taxation is hereby further amended so that, as amended, said section shall read as follows:

Veterans of Spanish war exempted from poll tax; estates of widows 62 years of age. '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 eighteen hundred sixty-one and five, 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 war with Spain; the polls of all disabled veterans of the world war, namely, soldiers, sailors and marines who are receiving compensation or vocational training from the United States government on account of disabilities incurred in or aggravated by service in the world war; and the estates to the value of five thousand dollars of all soldiers, sailors and marines, or the widows of soldiers, sailors or marines who served in the war of eighteen hundred sixty-one and five, the war with Spain or the world war, and were honorably discharged, who shall have reached the age of sixtytwo years, or are receiving a pension or compensation from the pension bureau or United States Veterans' Bureau for total disability, and of all persons, residents of this state, determined to be blind within the definition provided by chapter three hundred of the public laws of nineteen hundred and seventeen by the examiner of the blind provided by said chapter; provided, however, that any such soldier, sailor or marine, or blind person, or widow of such soldier, sailor, or marine, or blind person, who desires

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to pay said tax may, on or before the first 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 soldier, sailor or marine, or blind person, or widow of said soldier, sailor or marine, or blind person, and said soldier, sailor or marine, or blind person, or widow of said soldier, sailor or marine, or blind person shall be legally holden to pay said tax; and provided further, that no property conveyed to such soldier, sailor, or marine, or blind person, or widow of said soldier, sailor or marine, or blind person, for the purpose of obtaining exemption from taxation under this section 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 one hundred dollars.'

Approved April 9, 1929.

Chapter 291.

An Act to Provide for an Issue of State Highway and Bridge Bonds and for Authorizing Transfer of a Portion of the Tax on Internal Combustion Engine Fuel.

Emergency preamble. Whereas, many of the municipalities of this state have appropriated money for the improvement of state roads for the year nineteen hundred and twenty-nine, and have complied with the provisions of statute relating thereto and have applied for and requested and are entitled to aid, and

Whereas, it appears that such lawful requests and applications cannot be met by the state as provided by statute because of lack of such funds adequate for such purpose, and such lack will result in a serious curtailment of highway improvement which is imperative, and which would otherwise be accomplished, and

Whereas, the only source of revenue to meet such requests and applications, otherwise than by excessive direct taxation, is by an immediate change in the allotment of the tax now levied on internal combustion engine fuel and by temporarily applying a portion thereof now used for state highway construction and reconstruction, to the improvement of state roads, and

Whereas, in order to obtain the necessary funds to carry on the construction of state highways and to equalize said internal combustion engine fuel tax funds which may be diverted to the improvement of state roads, it is likewise immediately necessary to reissue certain reissuable bonds of the state usable only for state highway and bridge construction under the provisions of the constitution, the proceeds of said bonds when reissued to be used solely for the construction of state highways, intrastate, interstate and international bridges, and

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