

ACTS AND RESOLVES

AS PASSED BY THE

Eighty-seventh and Eighty-eighth Legislatures

OF THE

STATE OF MAINE

From April 7, 1935 to April 24, 1937

AND MISCELLANEOUS STATE PAPERS

Published by the Secretary of State, in conjunction with the Revisor of Statutes in accordance with the Resolves of the Legislature approved June 28, 1820, March 18, 1840, March 16, 1842, and Acts approved August 6, 1930 and April 2, 1931.

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Eighty-Eighth Legislature

1937

TAX ON WINE AND SPIRITS

СНАР. 245

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, 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 \$100. The word "homes" as used in this paragraph shall mean one single dwelling owned by the person claiming exemption, or a dwelling partially occupied by the owner and producing a revenue of less than \$200 per year.'

Approved April 24, 1937.

Chapter 244

AN ACT to Repeal "An Act to Tax Games of Skill."

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

P. L., 1935, c. 82, repealed. Chapter 82 of the public laws of 1935 is hereby repealed.

Approved April 24, 1937.

Chapter 245

AN ACT Imposing a Tax on Wine and Spirits Sold by or Through the State Liquor Commission.

Whereas, the funds for old age assistance payments heretofore provided for have been derived from a tax on spirits which expires on June 30, 1937; and

Whereas, there are no other funds in the state treasury that can be utilized for such purpose; and

Whereas, a failure to provide such funds would result in widespread suffering among the citizens of the state; and

Whereas, in the judgment of the legislature these facts create an emergency within the meaning of section 16 of Article XXXI of the constitution of Maine, and require the following legislation as immediately necessary for the preservation of public peace, health and safety; now, therefore

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