MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-eighth and Eighty-ninth Legislatures

OF THE

STATE OF MAINE

From April 24, 1937 to April 21, 1939

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.

PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Eighty-ninth Legislature

1939

'II. Provided, that each and every teacher who began teaching after the 1st day of July, 1924 and therefore is ineligible to the provisions of sections 219 to 225, inclusive, and who shall become 25 years of age on or before August 1 of any year shall be required to contribute to his or her retirement foundation. It shall be the duty of each employer to deduct from each and every pay-roll period such amounts as are required to meet the provisions herein provided. The amount of said deductions shall be certified by the superintendent of schools and approved by the governing board to the treasurer of the town and also to the commissioner of education. The treasurer of the town shall annually forward in one payment not exceeding 2 payments to the treasurer of state on or before June 30th following, the total of the amounts so deducted.'

Approved March S, 1939.

Chapter 42

AN ACT Relating to Exemption of Polls and Estates from Taxation, of Veterans of the Philippine Insurrection.

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

R. S., c. 13, § 6, ¶ IX, amended. Paragraph. IX of section 6 of chapter 13 of the revised statutes, as amended, is hereby further amended to read as follows:

ʻIX. 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 1861-1865, 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 Indian wars; the polls of all soldiers, sailors and marines who served in the war with Spain; the polls of all soldiers, sailors and marines who served in the Philippine Insurrection; 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 disability incurred in or aggravated by service in the world war; and the homes and personal property up to the value of \$5,000 of all soldiers, sailors and marines, or the widows of soldiers, sailors or marines who served in the war of 1861-1865, the Indian wars, the war with Spain, in the Philippine Insurrection or the world war, and were honorably discharged, who shall have reached the age of 62 years, or are receiving a pension or compensation from the

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pension bureau or United States Veterans' Bureau for total disability, and of all persons determined to be blind within the definition provided by sections 218 to 226 inclusive of chapter I of the public laws of 1933 by the examiner of the blind provided by said sections chapter 210 of the public laws of 1937 and are receiving aid under the provisions of said sections chapter; 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; provided, however, that no exemption shall be allowed hereunder in favor of any person who is not a legal resident of the state of Maine; and provided further, that any soldier, sailor or marine, or blind person, or widow of such soldier, sailor or marine, or blind person, who desires to pay said tax may, on or before the 1st 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 \$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 March 8, 1939.

Chapter 43

AN ACT Authorizing Cities and Towns to Raise Money for Certain Purposes.

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

R. S., c. 5, § 79, amended. Section 79 of chapter 5 of the revised statutes, as amended, is hereby further amended by adding at the end thereof the following: 'They may also raise money to be expended for the support and maintenance of the chamber of commerce or board of trade.'

Approved March 8, 1939.