

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES
AS PASSED BY THE
Ninety-second and Ninety-third
Legislatures
OF THE
STATE OF MAINE

From April 22, 1945 to May 14, 1947
AND MISCELLANEOUS STATE PAPERS
From May 25, 1945 to May 14, 1947

Published by the Revisor of Statutes in accordance
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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Ninety-third Legislature

1947

PUBLIC, 1947

CHAP. 30

ment for total disability, or the unmarried widow of any veteran who is herself receiving a pension from the United States ~~Veterans' Administration~~ Government, or whose husband died after reaching the age of 62 years, or whose husband was during his lifetime receiving, or was awarded after death, a pension, retirement pay or compensation from the United States ~~Veterans' Administration~~ Government for total disability, or the minor children of any veteran who shall be receiving a pension from the United States Government, and of all persons determined to be blind within the definition provided by sections 275 to 293, inclusive, of chapter 22 who are receiving aid under the provisions of said sections; 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 this state; and provided further, that any male or female veteran, or blind person, or widow, or minor child of such male veteran 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 male or female veteran, or blind person, or widow or minor child of said male veteran or blind person, and said male or female veteran, or blind person, or widow or minor child of said male veteran or blind person shall be legally holden to pay said tax; and provided further, that no property conveyed to such male or female veteran, or blind person, or widow or minor child of said male veteran or blind person for the purpose of obtaining exemption from taxation under the provisions of this subsection 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.'

Effective August 13, 1947

Chapter 30

AN ACT Relating to Collection of Corporate Franchise Taxes.

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

Sec. 1. R. S., c. 14, § 106, amended. Section 106 of chapter 14 of the revised statutes, as amended by section 2 of chapter 42 of the public laws of 1945, is hereby further amended to read as follows:

'Sec. 106. Proceedings when any company shall have been in arrears 6

months. The state tax assessor, whenever any tax due under the provisions of the 4 preceding sections from any company shall have remained in arrears for a period of 6 months after the same shall have become payable, shall report the same to the attorney-general, who shall forthwith, if he deems it advisable, apply to the supreme judicial court or the superior court in equity in the name of the state for the forfeiture of the charter of such delinquent corporation, and said court shall order such notice to all parties interested as it may deem proper and shall have jurisdiction in said cause to appoint receivers, issue injunctions and pass interlocutory decrees and orders according to the usual course of proceedings in equity, and to make such final orders and decrees as the nature of the case may require.

Sec. 2. R. S., c. 14, § 107, amended. The 1st sentence of section 107 of chapter 14 of the revised statutes, as amended by section 3 of chapter 42 of the public laws of 1945, is hereby further amended to read as follows:

"The state tax assessor shall annually prepare a list of all corporations that have failed to pay their annual franchise tax for the preceding year, giving the corporate name, the name of the treasurer last filed in the office of the secretary of state and the amount of the tax due from each corporation, except those from which by reason of having been duly excused as provided by statute, or dissolved by decree of court, no franchise tax is due for such year, which list shall be published 3 times once for 3 consecutive weeks in the month of August in 4 places within the state, namely, Lewiston, Bangor, Portland and Augusta, in such newspapers in each place as the state tax assessor may select."

Effective August 13, 1947

Chapter 31

AN ACT Relating to the Abatement of Taxes.

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

Sec. 1. R. S., c. 14, § 72, amended. The 1st paragraph of section 72 of chapter 14 of the revised statutes, as amended by section 2 of chapter 41 of the public laws of 1945, is hereby further amended to read as follows:

"The state tax assessor may, subject to the approval of the governor and council, within 3 years from the assessment, if justice requires, make an abatement of any state, county or forestry district taxes. A list of such abatements and the amount of the same shall be transmitted by the said state tax assessor to the state controller, and such amount or amounts shall be deducted from such taxes."