

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

ACTS, RESOLVES AND CONSTITUTIONAL RESOLUTIONS

AS PASSED BY THE

One Hundred and Sixth Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with the Revised Statutes of 1964, Title 3, Section 164, Subsection 6.

---

THE KNOWLTON AND McLEARY COMPANY  
FARMINGTON, MAINE  
1973

---

---

PUBLIC LAWS  
OF THE  
STATE OF MAINE  
AS PASSED BY THE  
One Hundred and Sixth Legislature

1973

---

---

shall be open to the inspection of voters during usual business hours. If any municipal official refuses or neglects to perform any duty required by this section, he shall be punished by a fine of \$50 for each offense.

§ 2226. Reports by sworn officials

A municipal official who has been sworn to the faithful performance of his duty need not swear to any report, account or statement to be filed with any of the state departments.

Effective October 3, 1973

---

---

## CHAPTER 65

**AN ACT Increasing Renewal Fee of Certificate to Practice Chiropractic and Increasing Compensation of Board of Chiropractic Examination and Registration.**

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

Sec. 1. R. S., T. 32, § 553, amended. The first sentence of section 553 of Title 32 of the Revised Statutes, as amended by chapter 232 of the public laws of 1965, is further amended to read as follows:

Any person to whom a certificate has been granted under section 552 shall, on or before the first day of June of each year, pay to the secretary of the board a fee of ~~\$10~~ \$20, upon payment of which said certificate shall be renewed for one year.

Sec. 2. R. S., T. 32, § 553, amended. The 5th sentence of section 553 of Title 32 of the Revised Statutes is amended to read as follows:

The compensation of members of the board shall be \$10 per day for each day actually spent in the discharge of their duties within the State and \$25 per day for each day actually spent in the discharge of their duties out of State, and necessary traveling expenses.

Effective October 3, 1973

---

---

## CHAPTER 66

**AN ACT to Repeal the Poll Tax.**

**Emergency preamble.** Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the purpose of this bill is to repeal the poll tax; and

Whereas, a poll tax will be assessed on all persons liable to pay on the first day of April of this year, unless the poll tax is repealed before that date; and

Whereas, the municipalities will have to bear the expense of assessing and collecting the poll tax for this year, unless it is repealed immediately; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

**Sec. 1. R. S., T. 12, § 2401-B, sub-§ 16, ¶ A, repealed.** Paragraph A of subsection 16 of section 2401-B of Title 12 of the Revised Statutes, as enacted by section 2 of chapter 409 of the public laws of 1971, is repealed.

**Sec. 2. R. S., T. 29, § 108, repealed.** Section 108 of Title 29 of the Revised Statutes is repealed.

**Sec. 3. R. S., T. 29, § 584, repealed.** Section 584 of Title 29 of the Revised Statutes, as amended by section 23 of chapter 494 of the public laws of 1967, is repealed.

**Sec. 4. R. S., T. 36, § 505, sub-§ 3, repealed.** Subsection 3 of section 505 of Title 36 of the Revised Statutes is repealed.

**Sec. 5. R. S., T. 36, § 653, amended.** The first paragraph of section 653 of Title 36 of the Revised Statutes is amended to read as follows:

The following ~~polls and~~ estates of veterans are exempt from taxation:

**Sec. 6. R. S., T. 36, § 653, sub-§ 1, ¶¶ A-B, repealed.** Paragraph A and paragraph B, as amended by section 5 of chapter 67 of the public laws of 1967, of subsection 1 of section 653 of Title 36 of the Revised Statutes, are repealed.

**Sec. 7. R. S., T. 36, § 654, amended.** The first paragraph of section 654 of Title 36 of the Revised Statutes is amended to read as follows:

The ~~polls and~~ estates of the following persons are exempt from taxation:

**Sec. 8. R. S., T. 36, § 654, sub-§ 1, ¶¶ A-D, amended.** Paragraphs A to D of subsection 1 of section 654 of Title 36 of the Revised Statutes are amended to read as follows:

**A. The ~~polls of~~ persons under guardianship.**

**B. The ~~polls of~~ persons who are blind.**

**C. The ~~polls and~~ estates of only those Indians who reside on tribal reservations.**

D. The ~~polls and~~ estates of all persons who by reason of infirmity or poverty are in the judgment of the assessors unable to contribute toward the public charges.

Sec. 9. R. S., T. 36, §§ 709-710, amended. Section 709, as amended, and section 710 of Title 36 of the Revised Statutes are amended to read as follows:

§ 709. Assessment and commitment; list of residents

The assessors shall assess upon the ~~polls and~~ estates in their municipality all municipal taxes and their due proportion of any state or county tax, make perfect lists thereof and commit the same, when completed and signed by a majority of them, to the tax collector of their municipality, if any, otherwise to the sheriff of the county or his deputy, with a warrant under their hands, in the form prescribed by section 753.

§ 710. Overlay

The assessors may assess on the ~~polls and~~ estates such sum above the sum committed to them to assess, not exceeding 5% thereof as a fractional division renders convenient, and certify that fact to their municipal treasurer.

Sec. 10. R. S., T. 36, § 713, amended. The first paragraph of section 713 of Title 36 of the Revised Statutes is amended to read as follows:

Supplemental assessments may be made within 5 years from the last assessment date whenever it is determined that any ~~polls or~~ estates liable to taxation have been omitted from assessment or any tax on ~~polls or~~ estates is invalid or void by reason of illegality, error or irregularity in assessment. The assessors for the time being may, by a supplement to the invoice and valuation and the list of assessments, assess such ~~polls and~~ estates for their due proportion of such tax, according to the principles on which the previous assessment was made.

Sec. 11. R. S., T. 36, § 753, amended. The first paragraph of the warrant form of section 753 of Title 36 of the Revised Statutes is amended to read as follows:

In the name of the State of Maine, you are hereby required to collect of each person named in the list herewith committed to you the amount set down on said list as payable by him, the total of such amounts payable by all persons on the list being

\$.....	<del>poll taxes</del>	<del>(Instructions: If this warrant is not for both poll and property taxes, strike out the inapplicable.)</del>
\$.....	real and personal	
	property taxes	

Sec. 12. R. S., T. 36, § 753, amended. The first 2 lines of the 2nd paragraph of the warrant form of section 753 of Title 36 of the Revised Statutes are amended to read as follows:

The total ~~poll and~~ property tax assessments are based on the following:

**Sec. 13. R. S., T. 36, § 753, amended.** The paragraph relating to instructions in the 2nd paragraph of the warrant form of section 753 of Title 36 of the Revised Statutes is repealed as follows:

~~(Instructions: If this warrant is issued for poll taxes only, disregard the material opposite or cross it out.)~~

**Sec. 14. R. S., T. 36, § 753, amended.** The first paragraph under the Certificate of Commitment in section 753 of Title 36 of the Revised Statutes is amended to read as follows:

Herewith are committed to you true lists of the assessments of the ~~Polls or~~ Estates, or both, of the persons therein named; You are to levy and collect the same, of each one his respective amount, therein set down, of the sum total of \$. . . . . (being the amount of the lists contained herein), according to the tenor of the foregoing warrant.

**Sec. 15. R. S., T. 36, § 841, amended.** The first sentence of the 2nd paragraph of section 841 of Title 36 of the Revised Statutes is amended to read as follows:

If after 2 years from the date of assessment a collector is satisfied that a ~~poll tax or~~ tax upon personal property, or any portion of any tax, committed to him for collection, cannot be collected by reason of the death, absence, poverty, insolvency, bankruptcy or other inability of the person assessed to pay, he shall notify the assessors thereof in writing, under oath, stating the reason why such tax cannot be collected.

**Sec. 16. R. S., T. 36, §§ 1381-1382, repealed.** Section 1381, as amended, and section 1382 of Title 36 of the Revised Statutes, are repealed.

**Sec. 17. R. S., T. 36, § 1421, repealed.** Section 1421 of Title 36 of the Revised Statutes, as amended, is repealed.

**Sec. 18. R. S., T. 36, § 1422, repealed.** Section 1422 of Title 36 of the Revised Statutes is repealed.

**Emergency clause.** In view of the emergency cited in the preamble, this Act shall take effect when approved.

Effective March 13, 1973

---

---

## CHAPTER 67

### AN ACT Relating to Federal and State Standards and Labeling of Milk and Milk Products.

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

**R. S., T. 7, § 2901-A, additional.** Title 7 of the Revised Statutes is amended by adding a new section 2901-A, to read as follows: