## MAINE STATE LEGISLATURE

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## SIXTY-FIRST LEGISLATURE.

HOUSE.

No. 39.

## STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND EIGHTY-THREE.

AN ACT to amend chapter two hundred and fortyfour, section three of the public laws of eighteen hundred and eighty.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:

Section three of chapter two hundred forty-four

- 2 of the public laws of eighteen hundred and eighty, is
- 3 hereby amended, by adding thereto the words, "ex-
- 4 cept upon real estate owned by such corporations,
- 5 companies and persons which is not used by them
- 6 in carrying on their express business, which real
- 7 estate shall be taxed in the town where the estate
- 8 lies as other real estate is taxed therein," so that
- 9 said section shall read as follows:
- 10 Sect. 3. The tax assessed upon corporations,
- 11 companies or persons as aforesaid, shall be for the

12 year commencing April one, in the year of our 13 Lord one thousand eight hundred and eighty, and 14 for every subsequent year, and payable to the state 15 treasurer on or before the first day of May annually 16 afterwards, and shall be in lieu of all local taxation, 17 except upon real estate owned by such corporations, companies and persons which is not used by 19 them in carrying on their express business, which 20 real estate shall be taxed in the town where the 21 estate lies as other real estate is taxed therein.

## STATE OF MAINE.

In House of Representatives, January 31, 1883.

Reported by Mr. DONOVAN, from the Committee on Legal Affairs, and ordered printed.

ORAMANDAL SMITH, Clerk.