

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

FIFTY-FIRST LEGISLATURE

OF THE

STATE OF MAINE.

1872.

Published by the Secretary of State, agreeably to Resolves of June 28, 1820,
February 26, 1840, and March 16, 1842.

AUGUSTA:

SPRAGUE, OWEN & NASH, PRINTERS TO THE STATE.

1872.

PUBLIC LAWS
OF THE
STATE OF MAINE.
1872.

Chapter 22.

CHAP. 22.

An act to repeal chapter one hundred eighty-seven of the public laws of eighteen hundred seventy-one relating to the organization of corporations.

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

SECT. 1. Chapter one hundred and eighty-seven of the public laws of eighteen hundred and seventy-one, is hereby repealed.

Chap. 187, public laws 1871, relating to capital and shares of corporations, repealed.

SECT. 2. The organization of any corporation already formed under the provisions of sections eighteen, nineteen and twenty of chapter forty-eight of the revised statutes, is hereby made legal, notwithstanding any failure to comply with the provisions of section one of the act hereby repealed if otherwise organized according to law.

Corporations organized under sects. 18, 19 and 20, chap. 48, R.S., made valid.

SECT. 3. This act shall take effect when approved.

Approved February 20, 1872.

Chapter 23.

An act additional to an act entitled "an act additional for the assessment and collection of taxes."

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

SECT. 1. The provisions of an act entitled "an act additional for the assessment and collection of taxes," approved February twenty-seven, eighteen hundred and seventy-one, chapter two hundred and thirty, shall not apply to hides owned by persons residing out of the state, nor to the leather, the product of such hides, when it appears that the hides were sent into the state for the purpose of being tanned, and to be carried out of the state when tanned.

Provisions of chap. 230, public laws 1871, relating to personal property owned out of the state, not to apply to hides sent into state to be tanned.

SECT. 2. All persons engaged in the business of tanning leather in this state, shall on or before the first day of April in each year, furnish to the assessors of the city, town or plantation where such persons are carrying on said business, a full account, on oath, of all hides and leather on hand received by them from without the state, and also all hides and leather on hand from beasts slaughtered in this state, which last named hides and leather shall be taxed in the town where tanned.

Owners of tanneries to furnish the assessors where the tanneries are located a full account of hides and leather on hand April 1st.

SECT. 3. This act shall take effect when approved.

Approved February 20, 1872.