

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

FIFTY-EIGHTH LEGISLATURE

OF THE

STATE OF MAINE.

1879.

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Published by the Secretary of State, agreeably to Resolves of June 28,  
1820, February 18, 1840, and March 16, 1842.

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PUBLIC LAWS

OF THE

STATE OF MAINE.

1879.

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**Chapter 120.**

CHAP. 120.

An Act to amend chapter six of the Revised Statutes, concerning Taxes.

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

Section twenty-seven of chapter six of the revised statutes is hereby amended so as to read as follows :

‘SECT. 27. Partners in mercantile and other business, whether residing in the same or different towns, may be jointly taxed, under their partnership name, in the town where their business is carried on, for all the personal property enumerated in the first paragraph of section fourteen, employed in such business ; and if they have places of business in two or more towns, they shall be taxed in each town for the portion of property employed therein ; excepting if any portion of such property is placed, deposited or situated in a town other than where their place of business is, under the circumstances specified in the first paragraph of section fourteen, they shall be taxed therefor in such other town ; and in these cases they shall be jointly and severally liable for such tax.’

Sec. 27, ch. 6 R. S. amended.

Partners may be jointly taxed under firm name in town where business is done, for certain property—  
If places of business in more than one town, where taxed.  
Exception.

Jointly and severally liable.

Approved February 27, 1879.

**Chapter 121.**

An Act relating to Proceedings in Court.

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

That in all cases taken to the law court for argument and decision, all copies of the case, abstracts containing the substance of all the material facts, pleadings and documents on which the parties rely, may be either printed or fairly and legibly written on good paper.

Copies in cases taken to law court may be printed or written.

Approved February 27, 1879.