

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SIXTY-FIRST LEGISLATURE

OF THE

STATE OF MAINE.

1883.

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

AUGUSTA :
SPRAGUE & SON, PRINTERS TO THE STATE.
1883.

PUBLIC LAWS
OF THE
STATE OF MAINE.
1883.

Chapter 135.

An Act to amend section three of chapter two hundred and forty-four of the Public Laws of eighteen hundred and eighty, entitled "An Act to tax express corporations, companies or persons carrying on express business in this state."

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

Sec. 3, ch. 244,
public laws 1880,
amended.

Section three of chapter two hundred and forty-four of the public laws, approved the nineteenth day of March, one thousand eight hundred and eighty, is hereby amended by adding thereto the following: 'except, however, that real estate owned by such corporations, companies or persons shall be taxed in the municipality where the same is situated as non-resident real estate; but the amount of taxes assessed upon such portion of real estate owned and actually used by them in the transaction of their business shall be deducted by the governor and council from the tax herein provided,' so that said section, as amended, shall read as follows :

Tax payable
annually.

'SECT. 3. The tax assessed upon corporations, companies and persons as aforesaid, shall be for the year commencing April one, in the year of our Lord one thousand eight hundred and eighty-three, and for every subsequent year, and payable to the state treasurer on or before the first day of May annually afterwards, and shall be in lieu of all local taxation, except, however, that real estate owned by such corporations, companies or persons shall be taxed in the municipality where the same is situated as non-resident real estate; but the amount of taxes assessed upon such portion of real estate owned and actually used by them in the transaction of their business shall be deducted by the governor and council from the tax herein provided.'

Real estate to be
taxed in municipi-
pality where
owned.
---amount to be
deducted from
state tax.

Approved February 20, 1883.