

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES  
AS PASSED BY THE  
Ninety-first and Ninety-second  
Legislatures  
OF THE  
STATE OF MAINE

From April 10, 1943 to April 21, 1945  
AND MISCELLANEOUS STATE PAPERS  
From April 10, 1943 to May 24, 1945

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Published by the Revisor of Statutes in accordance  
with Chapter 10 of the Revised Statutes of 1944.

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KENNEBEC JOURNAL  
AUGUSTA, MAINE  
1945

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the Ninety-second Legislature

**1945**

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## Chapter 84

### AN ACT Relating to Town Reports.

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

Sec. 1. R. S., c. 80, § 80, amended. Section 80 of chapter 80 of the revised statutes is hereby amended to read as follows:

'Sec. 80. Selectmen and treasurer to make reports; printed reports to be distributed before annual meeting; all town books to be open for public inspection; penalty for refusal or neglect. Persons charged with the expenditure of the money of a town shall, at least 3 days before the day of the annual meeting, make a full and detailed written or printed report, written in ink or printed on paper of not less than 50 pound basis with ink and bound in the size measuring 6 inches wide by 9 inches long, of all their financial transactions in behalf of the town during the municipal year immediately preceding, with a full account of the receipts and disbursements during that period, and to whom and for what purpose each item of the same was paid, with a statement in detail of the indebtedness and resources of the town; including a list of all unpaid taxes which have been committed to the treasurer or collector for collection, giving the names of all delinquent taxpayers and the amount due from each. Provided a town may at a regular annual town meeting vote to waive the printing in its annual printed town report an itemized list of receipts and disbursements, said vote to stand effective until revoked at a regular annual town meeting. All printed town reports issued previous to the year 1944 shall be considered as having complied with the law with respect to itemization if said reports were accepted by vote of the town at its annual meeting. Such town reports, if printed, ~~and the complete report of the audit made as provided by section 119, both~~ in sufficient number, shall be deposited in the office of the selectmen for distribution to the legally qualified voters of such town at least 3 days before such annual meeting; if the selectmen have no such office, then such reports in like manner shall be deposited in a convenient place of business in such town for distribution; copies of such reports shall be kept deposited in the office of the said selectmen, or if they have no such office or usual place of business, with the town clerk, with proper vouchers for the disbursements reported, where such reports and vouchers, and all the books of the town shall be open during the usual hours of business, to the inspection of voters; and if any town officer refuses or neglects to perform any requirement of this section, or refuses to allow any voter to examine such reports, vouchers, and town books, he shall be punished by a fine of \$50 for each refusal or neglect.

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Such town report shall include the following excerpts from the last audit report:

- I. Letter of transmittal,
- II. Comments,
- III. Comparative balance sheet,
- IV. Statement of departmental operating accounts, in condensed form,
- V. Analysis of change in net surplus or deficit, for the year,
- VI. Statement that complete audit report is on file in town office.

The complete report of the audit made as provided by section 119 shall be deposited in the office of the selectmen.'

Sec. 2. R. S., c. 80, § 119, amended. Section 119 of chapter 80 of the revised statutes is hereby amended to read as follows:

'Sec. 119. Report of audit to be rendered to municipal officers. Upon the completion of an audit under the provisions of sections 116 and 117, the ~~state~~ auditor shall render a report to the municipal officers and a certified copy thereof to the state auditor, embodying the results of his findings, with such suggestions as he may deem advisable for the proper administration of the city, town, or village corporation.'

Sec. 3. R. S., c. 80, § 121, amended. Section 121 of chapter 80 of the revised statutes is hereby amended to read as follows:

'Sec. 121. State department of audit may furnish schedules for uniform reports; to collect information pertaining to municipal affairs. The state department of audit ~~shall~~ may furnish to the qualified public accountant auditing the accounts of any city, town, plantation, or village corporation in accordance with the provisions of section 116, forms so arranged as to provide for uniform reports and said department of audit ~~shall~~ may prescribe standard forms intended to promote the systematic accounting of financial transactions and the publication of same in the report of the city, town, plantation, or village corporation and it shall be the duty of the officers of all cities, towns, plantations, and village corporations to keep and render to the state department of audit in the manner and form prescribed by said department accounts of all business transacted. It shall

collect from the proper local authorities such other information pertaining to municipal affairs as in its judgment may be of public interest. All accounting and other officials and custodians of public money of cities, towns, plantations, or village corporations shall fill out properly and return promptly to the state department of audit all schedules transmitted by it to them.'

Effective July 21, 1945

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## Chapter 85

### AN ACT Relating to the Solemnizing of Marriages.

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

R. S., c. 153, § 11, amended. Section 11 of chapter 153 of the revised statutes is hereby amended to read as follows:

'Sec. 11. Persons authorized to solemnize marriages; secretary of state to issue license; license or certified copy to be received as evidence; revocation of license; penalty. Every justice of the peace and every notary public residing in this state may solemnize marriages therein. Every ordained minister of the gospel, clergyman engaged in the service of the religious body to which he belongs, or person licensed to preach by an association of ministers, religious seminary, or ecclesiastical body, whether a resident or non-resident of this state, and of either sex, may solemnize marriages therein after being licensed for that purpose, upon application duly filed with the secretary of state, as herein provided. Such application shall be made upon blanks furnished by the secretary of state, which shall be signed by the applicant and set forth the necessary facts in the premises, which facts shall be certified to by the clerk, treasurer, or any of the municipal officers of the town wherein the applicant resides, or wherein the ceremony is to be performed. Upon receipt of such application the secretary of state shall issue to the applicant a license under the seal of the state to the effect that he is authorized to solemnize marriages in this state. Such license or a certified copy thereof shall be received as evidence in all courts of his authority in the premises, and a copy of the record of any marriage solemnized by such licensee, duly made and kept, and attested or sworn to by the clerk of the town in which the marriage intention was recorded or in which the marriage was solemnized, shall be received in all courts as evidence of the fact of marriage. ~~Such license shall continue until revoked by the governor for cause, after notice and an opportunity to be heard~~