

MAINE STATE LEGISLATURE

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

From April 22, 1945 to May 14, 1947
AND MISCELLANEOUS STATE PAPERS
From May 25, 1945 to May 14, 1947

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

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Ninety-third Legislature

1947

Chapter 361**AN ACT Relating to Annual Audit of Towns.**

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

Sec. 1. R. S., c. 80, § 116, amended. The 1st paragraph of section 116 of chapter 80 of the revised statutes is hereby amended to read as follows:

~~'The municipal officers of every~~ Every city, town, plantation, and village corporation in the state shall have an audit made of its accounts annually covering the last complete municipal year by either the state department of audit or ~~by individuals or firms recognized as competent auditors by training and experience~~ or by qualified public accountants or others, recognized as competent auditors by their training and experience. Choice of such auditor may be made in accordance with the provisions of section 15.'

Sec. 2. R. S., c. 80, § 80, amended. The 2nd paragraph of section 80 of chapter 80 of the revised statutes, as enacted by section 1 of chapter 84 of the public laws of 1945, is hereby amended to read as follows:

'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. IV. Statement that complete audit report is on file in town office.'~~

Effective August 13, 1947

Chapter 362**AN ACT Relating to the Gasoline Tax.**

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

Sec. 1. R. S., c. 14, §§ 244-256, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto 13 new sections, to be numbered 244 to 256, inclusive, to read as follows: