DOCUMENTS

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THE LEGISLATURE

OF THE

STATE OF MAINE.

1864.

AUGUSTA:
STEVENS & SAYWARD, PRINTERS TO THE STATE.
1864.
AN ACT to encourage manufactures.

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

SECTION 1. All manufacturing establishments, and all establishments for refining, purifying, or in any way enhancing the value of any article or articles already manufactured, hereafter erected by individuals or by incorporated companies, and all the machinery and capital used for operating the same, together with all such machinery hereafter put into buildings already erected but not now occupied, and all the capital used for operating the same, are exempted from taxation for a term not exceeding ten years after the passage of this act, where the amount of capital actually invested shall...
12 exceed the sum of two thousand dollars; provided, 13 towns and cities in which such manufacturing estab- 14 lishments or refineries may be located, or in which it 15 may be proposed to establish the same, shall in a legal 16 manner give their assent to such exemption, and such 17 assent shall have the force of a contract, and be bind- 18 ing for the full time specified; and provided further, 19 that all property so exempted shall be entered from 20 year to year on the assessment books and returned 21 with the valuations of the several towns and cities, 22 when required by the state for the purposes of making 23 the state valuation.

Sect. 2. All acts and parts of acts now existing 2 inconsistent with the provisions of this act are hereby 3 repealed.

Sect. 3. This act shall take effect from and after 2 its approval by the governor.
STATE OF MAINE.

In House of Representatives,}
February 22, 1864. }

On motion of Mr. WILLIAMS of Augusta, 350 copies ordered
to be printed for the use of the Legislature.

HORACE STILSON, Clerk.