
FORTY-SEVENTH LEGISLATURE.

HOUSE.

No. 68.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND SIXTY-EIGHT.

AN ACT additional to chapter six of the revised statutes concerning taxes.

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

SECTION 1. All personal estate, as defined in section 2 five, chapter six, of the revised statutes, held in trust 3 as a part of the trust fund by any trustees or commis- 4 sioners of sinking funds, whether deriving their author- 5 ity from persons, wills or corporations, though the in- 6 come thereof is not paid regularly to any beneficiaries, 7 but accumulates in their hands from year to year, may 8 be taxed to said trustees or commissioners where they 9 reside, and charged by them to the estate in their 10 hands.

SECT. 2. This act shall take effect on its approval.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES, }
February 8, 1868. }

Reported from the Committee on Legal Reform, by Mr. TITCOMB
of Augusta.

S. J. CHADBOURNE, *Clerk.*