
FORTY-SEVENTH LEGISLATURE.

SENATE.

No. 36.

STATE OF MAINE.

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

AN ACT to amend section thirty-nine of chapter one hundred and thirteen of the revised statutes and explanatory of said chapter.

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

SECTION 1. Section thirty-nine of chapter one hundred and thirteen of the revised statutes is hereby amended by adding to said section the following words : But nothing in this chapter shall be construed as exempting from distress for taxes, any property of any name or description except those implements, tools and articles of furniture which are by law exempt from attachment for debt as named in section ninety-nine of chapter six of the revised statutes.

10 So that said section as amended shall read as follows :
11 Any person arrested or imprisoned by virtue of a war-
12 rant for the collection of a public tax, or any constable,
13 collector or deputy sheriff, arrested or imprisoned for
14 default in collecting taxes committed to him, shall
15 have the privileges and be subject to the obligations of
16 this chapter as if arrested or imprisoned on execution
17 for debt ; and for all purposes relating thereto, the
18 assessors who assessed the taxes shall be deemed the
19 creditors ; and corresponding verbal alterations shall
20 be made in the oath and certificate of discharge. But
21 nothing in this chapter shall be construed as exempt-
22 ing from distress for taxes any property of any name
23 or description, except those implements, tools and ar-
24 ticles of furniture which are by law exempt from at-
25 tachment for debt as named in section seventy-nine of
26 chapter six of the revised statutes.

SECT. 2. This act shall take effect when approved.

STATE OF MAINE.

IN SENATE, February 19, 1868.

Reported by Mr. LUDDEN, from the Committee on the Judiciary, and printed under Joint Rule.

THOMAS P. CLEAVES, *Secretary.*