

MAINE STATE LEGISLATURE

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FORTY-NINTH LEGISLATURE.

HOUSE.

No. 99.

STATE OF MAINE.

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

AN ACT to amend section eighty-eight of chapter six of the revised statutes, relating to collection of taxes.

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

SECTION 1. Section eighty-eight of chapter six of
2 the revised statutes, is hereby amended, so as to read
3 as follows :

4 *Sect. 88.* If any person refuses to pay the whole
5 or any part of the tax assessed against him in accord-
6 ance with the provisions of this chapter, the constable,
7 collector, or other person whose duty it is to collect
8 the same, may distrain him by any of his goods and
9 chattels, not by law exempt, for the whole or any part
10 of his tax, and keep such distress for the space of four

11 days, at the expense of the owner ; and if he does not
12 pay his tax within that time, the distress shall be
13 openly sold at vendue by the officer for its payment.
14 Notice of such sale shall be posted up in some public
15 place in the town, at least forty-eight hours before the
16 expiration of said four days.

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

STATE OF MAINE.

HOUSE OF REPRESENTATIVES, }
February 28, 1870. }

Reported from the Committee on the Judiciary, by Mr. VOSE,
and printed under the rules.

S. J. CHADBOURNE, *Clerk.*