

# MAINE STATE LEGISLATURE

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# FIFTY-FIFTH LEGISLATURE.

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SENATE.

No. 42.

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## STATE OF MAINE.

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

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[S. 55.] AN ACT to provide further remedies for the collection of state taxes upon corporations.

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

SECTION 1. In addition to any remedies now provided  
2 by law for the collection of state taxes upon any corpo-  
3 ration, such taxes may be recovered by an action of  
4 debt, or an action on the case, in the name of the  
5 state, which action may be brought in any county  
6 where such corporation has its place of business ; or  
7 where the action is against a railroad corporation, in  
8 any county where such railroad corporation owns or  
9 operates any railroad line or track.

SECT. 2. The remedies provided by this act may be

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2 used for the collection of any such tax heretofore  
3 assessed.

SECT. 3. This act shall take effect when approved.

**STATE OF MAINE.**

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**IN SENATE, February 10, 1876.**

**Reported from the Committee on the Judiciary, by Mr. SWASEY  
of Oxford, and laid over to be printed under the Joint Rule.**

**SAMUEL W. LANE, *Secretary.***