

MAINE STATE LEGISLATURE

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Fifty-Seventh Legislature.

HOUSE.

No. 188.

STATE OF MAINE.

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

AN ACT to amend section twenty-five of chapter six of
the revised statutes, relating to the assessment and
collection of taxes.

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

Section twenty-five of chapter six of the revised
2 statutes, is hereby amended, by inserting after the
3 word "possession" in the third line of said section, the
4 words "and may be distrained for the tax thereon,"
5 so that said section shall read as follows:

6 *Sect. 25.* When personal property is mortgaged or
7 pledged, it shall, for the purposes of taxation, be
8 deemed the property of the party, who has it in
9 possession, and may be distrained for the tax thereon.
10 Money or personal property loaned or passed into the

11 hands or possession of another by any person residing
 12 in this state, secured by an absolute deed of real
 13 estate, shall be taxed to the grantee, the same as in
 14 case of a mortgage, although the land is taxed to the
 15 grantor or other person in possession.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES, }
February 19, 1878. }

Reported in the Senate, from the Committee on the Judiciary,
by Mr. DAVIS of Penobscot, read twice and passed to be en-
grossed. House orders printed under the Joint Rule.

ORAMANDAL SMITH, *Clerk.*