

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

Fifty-Seventh Legislature.

SENATE.

No. 68.

STATE OF MAINE.

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

[S. 60.] AN ACT to amend section forty-one, chapter one hundred and thirteen of the revised statutes, relating to arrests for taxes.

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

Section forty-one of chapter one hundred and thirteen of the revised statutes, is hereby amended, so as to read as follows :

4 *Sect. 41.* Any person arrested or imprisoned by
5 virtue of a warrant for the collection of a public tax ;
6 or any constable, collector or deputy sheriff, arrested
7 or imprisoned for default in collecting taxes committed
8 to him, shall have the privileges and be subject to the
9 obligations of this chapter, as if arrested or imprisoned
10 on execution for debt ; and for all purposes relating

11 thereto, the assessors of the town for the time being
12 where the tax was assessed, shall be deemed the cred-
13 itors ; and corresponding verbal alterations shall be
14 made in the oath and certificate of discharge ; but
15 nothing herein shall exempt any property from distress
16 for taxes, except those implements, tools and articles
17 of furniture, which are exempt by law from attach-
18 ment for debt.

STATE OF MAINE.

IN SENATE, February 18, 1878.

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

SAMUEL W. LANE, *Secretary.*