

# MAINE STATE LEGISLATURE

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# EIGHTY-SECOND LEGISLATURE

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**H. P. No. 1134**

**H. D. No. 352**

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House of Representatives, March 11, 1925.

Referred to Committee on Legal Affairs and 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Spear of Portland.

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD ONE THOUSAND NINE  
HUNDRED AND TWENTY-FIVE

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AN ACT Relating to An Act to Encourage and Provide for  
a System of Uniform Accounting in Cities, Towns and  
Village Corporations.

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Be it enacted by the People of the State of Maine, as follows:

Section 1. Section three, of chapter one hundred and  
2 sixty-one, of the public laws of nineteen hundred and twen-  
3 ty-three, is hereby amended by inserting after the word  
4 "shall" in the second line of said section the words 'when  
5 once installed shall be continued,' so that, as amended, said  
6 section shall read as follows:

'Sect. 3. The accounting systems installed in accordance  
2 with this chapter when once installed shall be continued and'

3 shall be such as will, in the judgment of the auditor, be most  
4 effective in securing uniformity of classification in the ac-  
5 counts of such cities, towns or village corporations. The  
6 auditor may supply approximately at cost to cities, towns  
7 and village corporations where such accounting systems have  
8 been installed such books, forms or other supplies as may  
9 be required from time to time after the original installation  
10 of such systems.'

Sect. 2. Chapter one hundred and sixty-one, of the public  
2 laws of nineteen hundred and twenty-three, is hereby fur-  
3 ther amended by adding to said chapter the following:

'Sect. 11. Whenever a city, town or village corporation  
2 causes an audit or installation of a new system of accounts  
3 to be made by a person of its own selection, the city or town  
4 clerk shall immediately upon the employment of such per-  
5 son file his name and address with the state auditor; and  
6 such person shall within ten days after making the report  
7 of his audit or installation to the city or town, file a com-  
8 plete certified copy thereof, containing all recommendations  
9 with the state auditor; and in any such case the state audi-  
10 tor may accept an audit or installation so made cause either  
11 or both to be made under his direction.'