

MAINE STATE LEGISLATURE

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E I G H T Y - E I G H T H L E G I S L A T U R E

Legislative Document

No. 316

H. P. 1054

House of Representatives, February 9, 1937.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Packard of Houlton.

S T A T E O F M A I N E

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-SEVEN

Presented by Mr. Packard of Houlton.

AN ACT to Require Authorization by a Vote of the Town before Overdrafts are Incurred, and Providing for the Payment of the Indebtedness so Created.

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

Sec. 1. R. S., c. 5, § 63, amended. Section 63 of chapter 5 of the revised statutes, is hereby amended to read as follows:

'Sec. 63. Selectmen and treasurer to make reports; printed reports to be distributed before annual meeting; all town books to be open for public inspection; penalty for refusal or neglect. Persons charged with the expenditure of the money of a town, shall, not permit an overdraft in any appropriation without authority of an affirmative vote therefor at a special town meeting called for that purpose, at which meeting an appropriate article shall have been included in the warrant. When such overdraft has been so voted by the town, the selectmen are empowered to borrow on the credit of such town the amount necessary to pay such overdraft or overdrafts. They shall also on or before the morning of each annual meeting, make a full, detailed written or printed report of all their financial transac-

tions in behalf of the town during the municipal year immediately preceding, with a full account of the receipts and disbursements during that period, and to whom and for what purpose each item of the same was paid, with a statement in detail of the indebtedness and resources of the town; including a list of all unpaid taxes which have been committed to the treasurer or collector for collection, giving the names of all delinquent taxpayers and the amount due from each. Such reports or like reports of town auditors, if printed, shall be distributed to the voters on or before the morning of the annual meeting, or, if not printed, shall be presented and read in open town meeting before the election of selectmen; and, whether written or printed, shall be kept deposited in the office of the selectmen, or if they have no office or usual place of business, with the town clerk, with proper vouchers for the disbursements reported, where such reports and vouchers, and all the books of the town shall be open during the usual hours of business, to the inspection of voters; and if any town officer refuses or neglects to perform any requirement of this section, or refuses to allow any voter to examine such reports, vouchers, and town books, he shall be punished by a fine of \$50 for each refusal or neglect.'

Sec. 2. R. S., c. 5, additional. Chapter 5 of the revised statutes is hereby amended by adding thereto 2 new sections to be numbered 63-A and 63-B, and to read as follows:

'Sec. 63-A. Overdrafts in appropriations; how provided for. In the event that an overdraft or overdrafts are incurred by authority of the preceding section the town, at its next annual meeting shall provide for such deficiency by adding the amount so overdrawn to the tax commitment for the following year, and application of the moneys so raised shall be strictly applied to pay the note or other obligation so authorized and incurred.'

'Sec. 63-B. Exception. The provisions of the two preceding sections shall not apply to cities.'