

# MAINE STATE LEGISLATURE

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

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**Legislative Document**

**No. 315**

H. P. 830

House of Representatives, February 3, 1949.

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

Presented by Mr. Campbell of Augusta.

HARVEY R. PEASE, Clerk.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-NINE

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**AN ACT Relating to Right of Appeal in Cigarette and Tobacco Products  
Law.**

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

**R. S., c. 14, § 202, repealed and replaced.** Section 202 of chapter 14 of the revised statutes is hereby repealed and the following enacted in place thereof:

**'Sec. 202. Appeals from decisions of assessor. Any person aggrieved because of any action or decision of the assessor under the provisions of sections 186 to 205, inclusive, may appeal therefrom within 20 days to the superior court. Not less than 14 days before the sitting of said superior court, the appellant shall serve upon the state tax assessor or his duly authorized representative a copy of the said petition stating the reasons for the appeal and notifying the tax assessor when the appeal is to be heard. Pending judgment of the court, the decision of the tax assessor shall remain in full force and effect.'**