

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

Legislative Document

No. 955

H. P. 1643

House of Representatives, February 23, 1949.

Referred to Committee on Legal Affairs, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Chapman of Portland by request.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-NINE

**AN ACT Amending the Charter of the City of Portland re Powers of
Assessors.**

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

P. & S. L., 1923, c. 109, Art. VI, § 10, amended. Section 10 of Article VI of chapter 109 of the private and special laws of 1923, as amended by section 7 of chapter 72 of the private and special laws of 1947, is hereby further amended by adding at the end thereof a new paragraph, to read as follows:

'The assessors or their duly authorized agents or employees shall have power to inspect the books and records of any person pertaining to his taxable property. Any person who wilfully refuses access to his books or records for the purposes aforesaid shall be guilty of a misdemeanor, punishment for which shall be a fine of not more than \$1,000 or imprisonment for not more than 1 year, or both such fine and imprisonment.'