

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 940**

H. P. 854

House of Representatives, February 23, 1955.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Albert of Augusta.

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**STATE OF MAINE**

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-FIVE

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**AN ACT Relating to Donations or Gifts of Money to a Municipality.**

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

**R. S., c. 91, § 118-A, additional.** Chapter 91 of the revised statutes is hereby amended by adding thereto a new section, to be numbered 118-A to read as follows:

‘Sec. 118-A. Donations or Gifts of Money to a City or Town. Whenever the municipal officers of any city or town are notified in writing by any person that he intends to make a donation or gift of money, in behalf of said city or town, for the purpose of supplementing one or more specific appropriations already made, or, to reduce the tax assessment in respect to one or more specific appropriations already made, or, to reduce the permanent city or town debt, the municipal officers have authority to accept such donation or gift and cause same to be applied for the purpose or purposes stated by the donor. If, prior to the establishment of the tax rate, the assessors receive certification from the municipal officers that such a donation has been received and paid in to the treasury for the purpose of reducing the tax commitment, the assessors shall forthwith credit the one or more specific appropriations with the money received, in accordance with the instructions of the donor, and thus reduce the total commitment, before proceeding to establish the tax rate. The word “person” as used in this section shall be construed to import both the singular and plural, as the case demands, and shall include corporations, companies, societies, associations and charitable, benevolent and civic improvement trusts. This section shall not be so construed as to exclude cities and towns from accepting donations and gifts of any other character.’