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NINETY-SEVENTH LEGISLATURE

Legislative Document

No. 1350

S. P. 481

In Senate, March 17, 1955

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

CHESTER T. WINSLOW, Secretary.

Presented by Senator Reid of Kennebec.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED FIFTY-FIVE

AN ACT to Correct Errors and Inconsistencies in the Public Laws.

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

Sec. 1. R. S., c. 3, § 2, amended. Section 2 of chapter 3 of the revised statutes is hereby amended to read as follows:

'Sec. 2. Qualifications of voters. Every citizen who had the right to vote on the 4th day of January, 1893 and every citizen, excepting paupers and persons under guardianship and Indians not taxed, who, not being prevented by physical disability from so doing, is able to read the Constitution of the State in the English language in such manner as to show that he is neither prompted nor reciting from memory, and to write his name, and who is 21 years of age or upwards, and shall have his residence established in this state for the term of 6months and in the city, town or plantation in which he is a resident for 3 months next preceding any national, state, city or town election, shall have the right to vote at every such election in the city, town or plantation where his residence is so established; and such right to vote at national and state elections in such city, town or plantation shall continue for a period of 3 months after his removal therefrom, if he continues to reside in this state during that period; provided, however, that his name has been properly entered upon the voting list of such city, town or plantation. The fact that the money for the payment of the wages of any person employed by any city or town is derived from relief funds shall not operate to give such person the status of a pauper so that he shall be denied on that account the right to vote.'

Sec. 2. R. S., c. 10, § 22, sub-§ XXVIII-A, additional. Section 22 of chapter 10 of the revised statutes is hereby amended by adding thereto a new subsection to be numbered XXVIII-A, to read as follows:

"XXVIII-A. Wherever in the revised statutes the word "chapter" appears without definite reference, it refers to the chapter in which the word "chapter" appears; if the chapter is given a number, it refers to the chapter so numbered in the revised statutes. Wherever in the revised statutes the word "section" appears without reference to a numbered chapter, it refers to a section of the chapter in which the word "section" appears.'

Sec. 3. R. S., c. 10, § 33-A, additional. Chapter 10 of the revised statutes is hereby amended by adding thereto a new section to be numbered 33-A, to read as follows:

'Commission on Uniform State Laws.

Sec. 33-A. Commission on Uniform State Laws. The Commission on Uniform State Laws, as heretofore established, shall consist of 3 members to be appointed for a term of 4 years by the Governor with the advice and consent of the Council. The Commission shall examine subjects on which uniformity of legislation in the different states is desirable; ascertain the best means to effect uniformity; cooperate with the Commissioners of other states in the consideration and drafting of uniform acts for submission to the Legislatures of the several states; and prepare bills for introduction in the Legislature.

Each Commissioner shall serve without compensation, but shall be entitled to receive his actual disbursements for his expenses in performing the duties of his office.'

Sec. 4. P. L., 1895, c. 138, repealed. Chapter 138 of the public laws of 1895, which relates to the Commission on Uniform State Laws, is hereby repealed.

Sec. 5. R. S., c. 14, § 11, amended. The 1st paragraph of section 11 of chapter 14 of the revised statutes is hereby repealed and the following paragraph enacted in place thereof:

'The Adjutant General of the State shall be appointed by the Governor, shall have the rank of Brigadier General and may be promoted to the rank of Major General. He shall be ex officio, Chief of Staff, Quartermaster General and Paymaster General of the State. For the purpose of establishing the relation between the national military establishments, and the various staff departments of the state, he shall be the chief of said departments; and the requisitions, purchases and issues to be made by the senior officer on duty in certain of said departments, as hereinafter prescribed, shall be made by them pursuant and in obedience to his directions and instructions.'

Sec. 6. R. S., c. 15, § 3, amended. The 1st sentence of section 3 of chapter 15 of the revised statutes is hereby amended to read as follows:

'Members of the state police shall be provided at the expense of the State with a distinctive uniform and badge, and with suitable equipment, including motoreycles for use when requisite to the performance of their official duties all of which shall remain the property of the State.' Sec. 7. R. S., c. 16, § 7, amended. Section 7 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 7. Powers and duties relating to budgeting. The commissioner of finance and administration, as State Budget Officer shall have the duty and the authority:

I. To prepare and submit to the Governor, biennially, a state budget document in accordance with the provisions outlined in this chapter;

II. To examine and recommend for approval the work program and quarterly allotments of each department or agency of the state government, before the appropriations made for such agency shall become available for expenditure;

III. To examine and recommend for approval any changes in the work program and quarterly allotments of any department or agency during the fiscal year.'

Sec. 8. R. S., c. 16, § 200, amended. Section 200 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 200. Definitions.—Whenever used in sections 200 to 221, inclusive, unless the context shall otherwise require, the following words and phrases shall have the following meanings:

"Dealer" shall mean any person other than a distributor, as defined herein, who is engaged in this State in the business of selling cigarettes cigars and tobacco products;

"Distributor" shall mean any person engaged in this State in the business of producing or manufacturing cigarettes cigars and tobacco products or importing into the State cigarettes cigars and tobacco products at least 75% of which are purchased directly from the manufacturers thereof;

"Licensed dealer" shall mean a dealer licensed under the provisions of said sections;

"Licensed distributor" shall mean a distributor licensed under the provisions of sections 200 to 221, inclusive;

"Person" shall mean any individual, firm, fiduciary, partnership, corporation, trust or association, however formed;

"Sale" or "sell" shall include or apply to gifts, exchanges and barter;

"Sub-jobber" shall mean a wholesale dealer who does not qualify as a distributor;

"Tax Assessor" or "Assessor" shall mean the State Tax Assessor;

"Tobacco products" shall include perique, granulated, plug cut, erimp cut, ready rubbed and other smoking tobacco, snuff, snuff flour, eavendish, plug and twist tobacco, fine cut and other chewing tobaccos, shorts, the refuse of fine cut chewing, refuse scraps, elippings, cuttings and sweepings of tobacco and other kinds and forms of tobacco, prepared in such manner as to be suit-

able for chewing or smoking in a pipe or to be made into eigarettes or otherwise, or both for chewing and smoking, and substitutes therefor;

"Unclassified importer" shall mean any person, firm, corporation or association within the State, other than a licensed distributor, sub-jobber or dealer as defined, who shall import, receive or acquire from without the State, cigarettes cigars and tobacco products for use or consumption within the State.'

Sec. 9. R. S., c. 16, § 201, amended. Section 201 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 201. Dealers, unclassified importers and distributors to be licensed.— Each person engaging in the business of selling cigarettes eigars and tobacco products in this State, including any distributor or dealer, shall secure a license from the Tax Assessor before engaging in such business. A separate application and license shall be required for each wholesale outlet and for each retail outlet when a person shall own or control more than one place of business dealing in cigarettes cigars and tobaces products. Each vending machine shall be considered a retail outlet. Such license shall be issued on forms prescribed by the Assessor, and shall contain the name and address of the applicant, the address of the place of business and such other information as the Assessor may require for the proper administration of the provisions of sections 200 to 221, inclusive. Each application for a wholesale outlet license shall be accompanied by a fee of \$25 and each such application for a retail outlet license shall be accompanied by a fee of \$1. Each application for a sub-jobber's license, to be known as a "wholesale dealer's license," shall be accompanied by a fee of \$10. Each license so issued shall be prominently displayed on the premises covered by the license and in the case of vending machines there shall be attached to the same a disc or marker to be furnished by the Assessor showing it to have been licensed. Each unclassified importer shall, before importing, receiving or acquiring cigarettes cigars and tobacco products from without the State, secure a license from the Tax Assessor. There shall be no charge for a license issued to an unclassified importer. Any person who shall sell, offer for sale or possess with intent to sell any cigarettes, cigars and tobacco products without a license as provided in this section, shall be punished by a fine of not more than \$25 for the 1st offense and not less than \$25, nor more than \$200, for each subsequent offense. Any unclassified importer who shall import, receive or acquire from without the State cigarettes cigars and tobacco products for use or consumption within the State without a license as provided in this section shall be punished by a fine of not more than \$25 for the 1st offense and not less than \$25, nor more than \$200, for each subsequent offense.'

Sec. 10. R. S., c. 16, § 202, amended. Section 202 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 202. Validity of license.—Each distributor's license issued under the provisions of section 201 shall expire on the 31st day of July next succeeding the date of issuance unless sooner revoked by the Assessor as provided in section 203, or unless the business with respect to which such license was issued shall be transferred, in either of which cases the holder of the license shall immediately return it to the Assessor. In the event that the holder of a license

shall remove his business to another location within the State, the license with respect to the former place of business shall be reissued for the new location without the payment of an additional fee for the unexpired term. The holder of each distributor's license on application to the Assessor, accompanied by the fee prescribed in section 201, may annually before the expiration date of the license then held by him renew his license for a further period of one year.

Each wholesale dealer's license issued shall be for the period ending the 31st day of July next succeeding the date of issuance. Such license may be revoked for cause at any time pursuant to the provisions of section 203 and, if the business of said licensee shall be transferred, the license of such person shall thereupon become void. All revoked and void licenses shall be returned forthwith to the Assessor.

Each retail dealer's license issued shall be good indefinitely, unless revoked as provided for in section 203, or unless there is a change in ownership of the business for which the license was issued. Each disc or marker required to be affixed to each vending machine, as provided for in section 201, shall be considered a retail dealer's license. In the event that the holder of a retail dealer's license or a wholesale dealer's license shall remove his business to another location within the State, the license with respect to the former place of business shall be reissued for the new location without the payment of an additional fee. In the event of mutilation, loss or destruction of such retail dealer's license, wholesale dealer's license or vending machine disc or marker, a duplicate copy, marked as such, will be issued by the Assessor upon application accompanied by a fee of \$1.

Each unclassified importer's license shall expire on the 31st day of July next succeeding the date of issuance unless sooner revoked by the Tax Assessor. The holder of each unclassified importer's license, on application to the Assessor, may annually before the expiration date of his license renew the license for a further period of one year.'

Sec. 11. R. S., c. 16, § 203, amended. Section 203 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 203. Revocation of license.—The Assessor may revoke or suspend the license of any dealer, unclassified importer or distributor for failure to comply with any provisions of sections 200 to 221, inclusive, or if the person licensed has ceased to act in the capacity for which the license was issued. Any person aggrieved by such revocation or suspension may apply to the Assessor for a hearing as provided in section 216, and may further appeal to the courts as provided in section 217.'

Sec. 12. R. S., c. 16, § 204, amended. Section 204 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 204. Tax imposed.—A tax is imposed on all cigarettes eigers and tobacco products held in this State by any person for sale, said tax to be at the rate of 2 mills for each cigarette and at the rate of 20% upon the value of all cigars and tobacco products sold at retail, measured by the usual selling price and the payment thereof to be evidenced by the affixing of stamps to the packages containing the cigarettes eigers and tobacco products as hereinafter provided. Any cigarette eiger or tobacco product on which a tax has been paid,

such payment being evidenced by the affixing of such stamp, shall not be subject to a further tax under the provisions of sections 200 to 221, inclusive. Nothing contained in said sections shall be construed to impose a tax on any transaction, the taxation of which by this State is prohibited by the Constitution of the United States.

Each unclassified importer shall, within 24 hours after receipt of any unstamped cigarettes cigars and tobacco products in this State, notify the Tax Assessor of the number of cigarettes cigars and tobacco products received, and the name and address of consignor. The Tax Assessor thereupon shall notify the unclassified importer of the amount of the tax due thereon, which shall be at the rate of 2 mills per cigarette and at the rate of 20% of the retail value of all cigars and tobacco products. Payment of the amount due the State shall be made within 10 days from mailing date of notice thereof.'

Sec. 13. R. S., c. 16, § 205, amended. Section 205 of chapter 16 of the revised statutes, as amended, is hereby amended to read as follows:

'Sec. 205. Assessor to provide stamps.—The Tax Assessor shall secure stamps, of such design and denomination as he shall prescribe, suitable to be affixed to packages of cigarettes eigars and tobacco products as evidence of the payment of the tax imposed by the provisions of sections 200 to 221, inclusive. To licensed distributors he shall sell such cigarette stamps at a discount of $\frac{31}{2\%}$ 4% of their face value and stamps for eigars and tobacco products at a discount of $\frac{31}{2\%}$ of their face value and stamps for eigars and tobacco products at a discount of $\frac{7}{5\%}$ of their face value. To licensed dealers he shall sell all stamps at face value. The face value of the stamps when affixed shall be considered as part of the cost of the merchandise. The Assessor may, in his discretion, permit a licensed distributor or licensed dealer to pay for such stamps within 30 days after the date of purchase, provided a bond satisfactory to the Assessor in an amount not less than the sale price of such stamps. He shall keep accurate records of all stamps sold to each distributor and dealer and shall pay over all receipts from the sale of stamps to the Treasurer of State daily.'

Sec. 14. R. S., c. 16, § 206, amended. Section 206 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 206. Dealers and distributors not to resell stamps; redemption.—No distributor or dealer shall sell or transfer any stamps issued under the provisions of sections 200 to 221, inclusive. The Assessor shall redeem any unused, uncanceled stamps presented by any licensed distributor or dealer, at a price equal to the amount paid therefor by such dealer or distributor and the said Assessor may, upon proof satisfactory to him and in accordance with regulations promulgated by him, redeem, at a price equal to the amount paid therefor, Maine cigarette or tobacco tax stamps affixed to packages of cigarettes cigars and tobacco products which have become unfit for use and consumption, or unsalable, and the Treasurer of State shall provide, out of money collected hereunder, the funds necessary for such redemption.'

Sec. 15. R. S., c. 16, § 207, amended. Section 207 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 207. Distributors to affix stamps.—Each distributor shall affix, or cause to be affixed, in such manner as the Assessor may specify in regulations issued

pursuant to the provisions of sections 200 to 221, inclusive, to each individual package of cigarettes eigars and tobacco products sold or distributed by him, stamps of the proper denominations, as required by section 204. Such stamps may be affixed by a distributor at any time before the cigarettes eigars or tobacco products are transferred out of his possession.'

Sec. 16. R. S., c. 16, § 208, amended. Section 208 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 208. Dealers to affix stamps.—Each dealer shall, within 72 hours after coming into possession of any cigarettes eigars and tobacco products not bearing proper stamps evidencing payment of the tax imposed by sections 200 to 221, inclusive, and before selling such cigarettes, eigars and tobacco products affix or cause to be affixed, in such manner as the Assessor may specify in regulations issued pursuant to the provisions of said sections, to each individual package of cigarettes, eigars and tobacco products stamps of the proper denomination as required by section 204.'

Sec. 17. R. S., c. 16, § 209, amended. Section 209 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 209. Sale of unstamped cigarettes prohibited.—No distributor shall sell, and no other person shall sell, offer for sale, display for sale or possess with intent to sell, any cigarettes cigars and tobacco products which do not bear stamps evidencing the payment of the tax imposed by sections 200 to 221, inclusive, provided a licensed dealer may keep on hand unstamped cigarettes cigars and tobacco products for a period not exceeding 72 hours. Any unstamped cigarettes cigars and tobacco products in the possession of a dealer shall be presumed to have been held by him for more than 72 hours unless proof be shown to the contrary. Any person who shall violate any provision of this section shall be punished by a fine of not more than \$100 for the 1st offense and, for each subsequent offense, shall be punished by a fine of not less than \$200, nor more than \$1,000, or by imprisonment for not more than 6 months, or by both such fine and imprisonment.'

Sec. 18. R. S., c. 16, § 210, amended. Section 210 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 210. Possession of unstamped cigarettes, prima facie evidence.—The possession by any person, other than a licensed distributor or licensed dealer of cigarettes eigars or tobacco products which do not bear stamps, shall be prima facie evidence that the cigarettes eigars or tobacco products have been imported and that they are intended for use or consumption within the State.'

Sec. 19. R. S., c. 16, § 211, amended. Section 211 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 211. Unstamped cigarettes subject to confiscation.—Any cigarettes eigars and tobacco products found at any place in this State without stamps affixed thereto as required by sections 200 to 221, inclusive, unless such cigarettes eigars and tobacco products shall be in the possession of a licensed distributor, or unless they shall be in course of transit from without this State and consigned to a licensed distributor or licensed dealer, or unless they shall have been received by a licensed dealer within 72 hours, or unless they shall have been imported, received or acquired within 24 hours by a licensed unclassified importer who has notified the Tax Assessor as provided in section 204, are declared to be contraband goods and are subject to forfeiture to the State; and sheriffs, deputy sheriffs, police officers and duly authorized agents of the said Assessor shall have the power to seize the same with or without process. In case such cigarettes eigars and tobacco products are seized without a warrant, they shall be kept in some safe place for a reasonable time until a warrant can be procured. When such cigarettes, cigars and tobacco products are seized as provided herein, the officer or agent seizing them shall immediately file with the magistrate before whom such warrant is returnable, a libel against such cigarettes eigars and tobacco products setting forth the seizure and describing the cigarettes, eigars and tobacco products their containers and the place of seizure in sufficient manner to reasonably identify them, and that they were kept or intended for unlawful sale or use in violation of law and pray for a decree of forfeiture thereof; and such magistrate shall fix a time for the hearing of such libel and shall issue his monition and notice of the same to all persons interested, citing them to appear at the time and place appointed to show cause why such cigarettes eigers and tobacco products and their containers should not be declared forfeited, by causing true and attested copies of said libel and monition to be posted in 2 public and conspicuous places in the town or place where such cigarettes eigars and tobacco products were seized, 10 days at least before said libel is returnable; provided, however, that in lieu of forfeiture proceedings, title to such seized, unstamped cigarettes eigars and tobacco products may be transferred to the State of Maine by the owner thereof. If title to and ownership in such cigarettes eigars and tobacco products is transferred to the State, a receipt for the cigarettes, cigars and tobacco products shall be given to the former owner by the State Tax Assessor or his authorized agent.'

Sec. 20. R. S., c. 16, § 212, amended. Section 212 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 212. Forfeiture proceedings.—If no claimant appears, such magistrate shall, on proof of notice as aforesaid, declare the same to be forfeited to the State. If any person appears and claims such cigarettes, cigars and tobacco products or any part thereof, as having a right to the possession thereof at the time when the same were seized, he shall file with the magistrate such claim in writing, stating specifically the right so claimed, the foundation thereof, the items so claimed, the time and place of the seizure and the name of the officer or duly authorized agent of the said Assessor by whom the same were seized, and in it declare that they were not so kept or deposited for unlawful sale and use as alleged in said libel and monition, and also state his business and place of residence and shall sign and make oath to the same before said magistrate. If any person so makes claim, he shall be admitted as a party to the process; and the magistrate shall proceed to determine the truth of the allegations in said claim and libel, and may hear any pertinent evidence offered by the libelant or claimant. If the magistrate is, upon hearing, satisfied that said cigarettes eigars and tobacco products were not so kept or deposited for unlawful sale or use, and that the claimant is entitled to the custody of any part thereof, he shall give him an order in writing, directed to the officer or duly authorized agent of the said Assessor having the same in custody, commanding him to deliver to said claimant the cigarettes cigars and tobacco products to which he is so found to be entitled, within 48 hours after demand. If the magistrate finds the claimant entitled to no part of said cigarettes, cigars and tobacco products he shall render judgment against him for the libelant for costs, to be taxed as in civil cases before such magistrate, and issue execution thereon, and shall declare said cigarettes cigars and tobacco products forfeited to the State. The claimants may appeal and shall recognize with sureties as on appeals in civil causes from a magistrate. All cigarettes, cigars and tobacco products declared forfeited to the State, or title to which has been transferred to the State in lieu of forfeiture proceedings, shall be sold by the Treasurer of State at the approximate wholesale price thereof, and the funds derived from such sales shall be paid into the state treasury.

Sec. 21. R. S., c. 16, § 213, amended. Section 213 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 213. Fraudulent stamps.—Any person who shall fraudulently make or utter or shall forge or counterfeit any stamp prescribed by the Tax Assessor under the provisions of sections 200 to 221, inclusive, or who shall cause or procure the same to be done, or who shall willfully utter, publish, pass or render as true, any false, altered, forged or counterfeited stamp, or who shall knowingly possess any such false, altered, forged or counterfeited stamp, or who shall use more than once any stamp provided for and required by said sections, for the purpose of evading the tax imposed by said sections, shall be deemed guilty of a felony and, upon conviction thereof, shall be punished by imprisonment for not less than I year, nor more than 2 years, or by a fine of not less than \$500, nor more than \$1000, or by both such imprisonment and fine.'

Sec. 22. R. S., c. 16, § 214, amended. Section 214 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 214. Taxpayers to keep records; Assessor may examine.—Each distributor and each dealer shall keep complete and accurate records of all cigarettes eigars and tobacco products manufactured, produced, purchased and sold. Such records shall be of such kind and in such form as the Tax Assessor may prescribe and shall be safely preserved for 2 years in such manner as to insure permanency and accessibility for inspection by the Assessor and his authorized agents. The Assessor and his authorized agents may examine the books, papers and records of any distributor or dealer in this State for the purpose of determining whether the tax imposed by sections 200 to 221, inclusive, has been fully paid, and may investigate and examine the stock of cigarettes eigars and tobacco products in or upon any premises where such cigarettes eigars and tobacco products are possessed, stored or sold for the purpose of determining whether the provisions of said sections are being obeyed.'

Sec. 23. R. S., c. 16, § 215, amended. Section 215 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 215. Oaths and subpoenas.—The Assessor and any agent of the Assessor duly authorized to conduct any inquiry, investigation or hearing hereunder

shall have power to administer oaths and take testimony under oath relative to the matter of inquiry or investigation. At any hearing ordered by the Assessor, the Assessor or his agent authorized to conduct such hearing and having authority by law to issue such process may subpoena witnesses and require the production of books, papers and documents pertinent to such inquiry. If any person shall disobey such process or, having appeared in obedience thereto, shall refuse to answer any pertinent question put to him by the Assessor or his authorized agent or to produce any books and papers pursuant thereto, the Assessor or such agent may apply to the Superior Court of the county wherein the taxpayer resides or wherein the business has been conducted, or to any justice of said court if the same shall not be in session, setting forth such disobedience to process or refusal to answer, and said court or said justice shall cite such person to appear before said court or such justice to answer such question or to produce such books and papers, and, upon his refusal to do so, may commit him to jail until he shall testify, but not for a longer period than 60 days. Nothwithstanding the serving of the term of such commitment by any person, the Assessor may proceed in all respects with such inquiry and examination as if the witness had not previously been called upon to testify. Officers who serve subpoenas issued by the Assessor or under his authority and witnesses attending hearing conducted by him hereunder shall receive fees and compensation at the same rates as officers and witnesses in the courts of this State, to be paid on vouchers of the Assessor on warrant of the Controller from the proper appropriation for the administration of the provisions of sections 200 to 221, inclusive.'

Sec. 24. R. S., c. 16, § 216, amended. Section 216 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 216. Hearings by Assessor .-- Any person aggrieved by any action under the provisions of sections 200 to 221, inclusive, of the Assessor or his authorized agent for which hearing is not elsewhere provided may apply to the Assessor, in writing, within 10 days after the notice of such action is delivered or mailed to him, for a hearing, setting forth the reasons why such hearing should be granted and the manner of relief sought. The Assessor shall promptly consider each such application and may grant or deny the hearing requested. If the hearing be denied, the applicant shall be notified thereof forthwith; if it be granted, the Assessor shall notify the applicant of the time and place fixed for such hearing. After such hearing, the Assessor may make such order in the premises as may appear to him just and lawful and shall furnish a copy of such order to the applicant. The Assessor may, by notice in writing, at any time, order a hearing on his own initiative and require the taxpayer or any other individual whom he believes to be in possession of information concerning any manufacture, importation or sale of cigarettes eigars and tobacco products which have escaped taxation to appear before him or his duly authorized agent with any specific books of account, papers or other documents for examination relative thereto.'

Sec. 25. R. S., c. 16, § 217, amended. Section 217 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 217. Appeals from decisions of Assessor.—Any person aggrieved because of any action or decision of the Assessor under the provisions of sections

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200 to 221, 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.'

Sec. 26. R. S., c. 16, § 218, amended. Section 218 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 218. Administration by Assessor; rulings and regulations.—The administration of the provisions of sections 200 to 221, inclusive, is vested in the State Tax Assessor. All forms necessary and proper for the enforcement of the provisions of said sections shall be prescribed and furnished by the Assessor. The Assessor shall appoint such agents, clerks, stenographers and other assistants as he may deem necessary for effecting the purpose of said sections, subject to the provisions of the personnel law. The Tax Assessor may prescribe regulations and rulings, not inconsistent with law, to carry into effect the provisions of said sections, which regulations and rulings, when reasonably designed to carry out the intent and purpose of said sections, shall be prima facie evidence of its proper interpretation. The Assessor shall, at least annually, and oftener in his discretion, publish for distribution all regulations prescribed hereunder and such rulings as appear to him to be of general interest.'

Sec. 27. R. S., c. 16, § 219, amended. Section 219 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 219. Use of metering machines.-The Tax Assessor, if he shall determine that it is practicable to stamp by impression packages of cigarettes cigars and tobacco products by means of a metering machine, may, in lieu of selling stamps under the provisions of section 205, authorize any licensed distributor or licensed dealer to use any metering machine approved by him, such machine to be sealed by the Assessor before being used in accordance with regulations prescribed by him. Any licensed distributor or licensed dealer authorized by the Tax Assessor to affix stamps to packages by means of a metering machine shall file with the Assessor a bond issued by a surety company licensed to do business in this State, in such amount as the Tax Assessor may fix, conditioned upon the payment of the tax upon cigarette cigars and tobacco products so stamped. The bond shall be in full force and effect for a period of I year and a day after the expiration of the bond, unless a certificate be issued by the Tax Assessor to the effect that all taxes due to the State have been paid. In the discretion of the Tax Assessor, cash may be accepted in lieu of a surety bond, such cash to be paid over by the Tax Assessor to the Treasurer of State, who may deposit or hold the same subject to further order of the Tax Assessor. The Tax Assessor shall cause each metering machine approved by him to be read and inspected at least once a month and shall determine as of the time of each inspection the amount of tax due from the distributor or dealer using such machine after allowing for the discount, if any, provided for in section 205, which tax shall be due and payable upon demand of the Tax Assessor or his duly authorized agent.'

Sec. 28. R. S., c. 16, § 220, amended. Section 220 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 220. Tax credited to general fund.—The revenue derived from the tax imposed by the provisions of sections 200 to 221, inclusive, shall be credited to the general fund of the state.'

Sec. 29. R. S., c. 16, § 221, amended. Section 221 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 221. Tax is levy on consumer.—The liability for, or the incidence of, the tax on cigarettes cigars and tobacco products is declared to be a levy on the consumer. The distributors shall add the amount of the tax on cigarettes cigars and tobacco products presently levied to the price of the cigarettes cigars and tobacco products and the distributor may state the amount of the taxes separately from the price of such cigarettes cigars and tobacco products on all price display signs, sales or delivery slips, bills and statements which advertise or indicate the price of such cigarettes cigars and tobacco products. The provisions of this section shall in no way affect the method of collection of such taxes on cigarettes cigars and tobacco products as now provided by existing law.

Sec. 30. R. S., c. 17, § 10, sub-§ X, amended. Subsection X of section 10 of chapter 17 of the revised statutes is hereby amended to read as follows:

'X. Cigarettes. Sales of eigars, tobacco and eigarettes, subject to other taxes imposed by chapter 16.'

Sec. 31. R. S., c. 23, § 110, amended. The 2nd and 3rd sentences of section 110 of chapter 23 of the revised statutes are hereby amended to read as follows:

'Each bidder must accompany his bid with a **cashier's check or** a certified check **or a United States postal money order**, payable to the Treasurer of State, for an amount which the Commission considers sufficient to guarantee that if the work is awarded to him he will contract with the Commission for its due execution; such checks **or money orders** shall be returned to the respective unsuccessful bidders. The check **or money order** of the successful bidder shall be returned to him upon the execution and delivery to the Commission of his contract and his bond with sufficient sureties, in terms satisfactory to the Commission for the due execution of such work.'

Sec. 32. R. S., c. 25, §§ 319-A — 319-T, additional. Chapter 25 of the revised statutes is hereby amended by adding thereto 20 new sections to be numbered 319-A to 319-T, inclusive, to read as follows:

'Aid to the Disabled.

Sec. 319-A. Definition. The words "aid to the disabled" mean money payments to, or medical care in behalf of or any type of remedial care in behalf of, needy individuals 18 years of age or older who are permanently and totally disabled, but does not include any such payments to or care in behalf of any individual who is an inmate of a public institution, except as a patient in a medical institution, or any individual who is a patient in an institution for tuberculosis or mental disease, or who has been diagnosed as having tuberculosis or psychosis and is a patient in a medical institution as a result thereof.

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Sec. 319-B. Department to administer aid to the disabled. The Department shall administer the law relating to aid to the disabled and may make rules and regulations necessary to the administration thereof. It is empowered to employ, subject to the provisions of the personnel law, such assistants as may be necessary to carry out the provisions of sections 319-A to 319-T, inclusive, and to coordinate their work with that of the other social welfare work of said Department. All aid granted under the provisions of said sections shall be paid monthly by the State. The amount of aid which any person shall receive shall be determined on a budgetary basis with due regard to the conditions existing in each case and in accordance with the rules and regulations of said Department. This aid shall be sufficient, when added to all other income and support of the recipient, to provide such person with a reasonable subsistence compatible with decency and health, but not exceeding \$55 per month. Whenever the federal matching maximum is changed the Department may change the maximum grant with the approval of the Governor and Council.

Sec. 319-C. Acceptance of provisions of federal law. The Department is authorized to:

I. Apply for federal assistance under the provisions of Title XIV of the Federal Social Security Act (Public No. 271, 74th Congress) and acts additional thereto or amendatory thereof; and to comply with such conditions, not inconsistent with the provisions of sections 319-A to 319-T, inclusive, as may be required for such aid.

II. Make such reports in such form and containing such information as the Federal Government may from time to time require, and comply with such provisions as the Federal Government may from time to time find necessary to assure the correctness and verification of such reports.

Sec. 319-D. Federal grants. The Treasurer of State shall be the appropriate fiscal officer of the State to receive federal grants on account of aid to the disabled and administration thereof, as contemplated by Title XIV of the Federal Social Security Act, and the State Controller shall authorize expenditures therefrom as approved by said Department.

Sec. 319-E. Application procedure. Applications for aid to the disabled shall be made to the Department on forms provided by the Department. The application shall be sworn to by the applicant and shall give full information revealing the income, assets and liabilities of the applicant, together with such other information as the Department may require.

An application shall not be considered unless accompanied by an individual sworn statement made on the part of the spouse, parents and each adult child of said applicant residing in this State, and such statements shall include full information revealing individual income, assets and liabilities, provided that if such applicant has previously applied and there are on file with the Department any of the necessary sworn statements, then the applicant need only furnish such additional sworn statements as the Department may require. If the applicant is unable to obtain the sworn statement from such spouse, parents or child as above provided, then upon proof of his inability to do so the Department shall determine whether such inability to do so is reasonable, and if it decides that it is reasonable, then the merits of his application may be considered. Any determination made under the provisions of this section shall be subject to the right of appeal by the applicant under the provisions of section 319-G.

Sec. 319-F. Requisites for aid. Aid to the disabled shall be granted only to a person who:

I. Is between 18 and 65 years of age and is permanently and totally disabled as defined in the rules and regulations of the Department;

II. Has not sufficient income or other resources to provide a reasonable subsistence compatible with decency and health;

III. Has resided in the State for 5 or more years within the 9 years, immediately preceding application for aid and has resided therein continuously for 1 year immediately preceding the application;

IV. Is not an inmate of any public institution, except as a patient in a medical institution as provided in section 319-A; but an inmate of any institution may file application for aid under the provisions of sections 319-A to 319-T, inclusive, and any allowance made thereon shall take effect and be paid upon his ceasing to be an inmate of such institution;

V. Has no spouse, parents, adult child or children residing in this State and able to support him;

VI. Is not receiving aid to the blind, old age assistance or aid to dependent children.

Sec. 319-G. Right of appeal. Any person who is denied aid, or who is not satisfied with the amount of aid allotted to him, or is aggrieved by a decision of the department made under any provisions of sections 319-A to 319-T, inclusive, or whose application is not acted upon with reasonable promptness, shall have the right of appeal to the Commissioner, who shall provide the appellant with reasonable notice and opportunity for a fair hearing. Said Commissioner or a member of the Department designated and authorized by him shall hear all evidence pertinent to the matter at issue and render a decision thereon within a reasonable period after the date of the hearing provided that when the evidence in the case is heard by a person other than the Commissioner, the decision shall be rendered in the name of the Commissioner.

Sec. 319-H. Aid may be paid to a guardian or conservator. If an applicant for or a recipient of aid is found by the Department to be incapable of taking care of himself or his money, payment shall be made only to a legally appointed guardian or conservator for his benefit.

Sec. 319-I. Inalienability of aid. All rights to aid shall be absolutely inalienable by any assignment, sale, execution, pledge or otherwise, and shall not pass, in case of insolvency or bankruptcy, to any trustee, assignee or creditor.

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Sec. 319-J. Transfer of property prohibited. Any applicant for or recipient of aid to the disabled, who divests himself directly or indirectly of any property after January 1, 1952 without a reasonable consideration or for the purpose of qualifying for such aid, shall forfeit all right to receive aid under the provisions of sections 319-A to 319-T, inclusive.

Sec. 319-K. Disqualification of applicant and recipient. Any recipient of aid to the disabled shall be disqualified from receiving aid to the disabled unless he files with the Department, whenever the Department may require it, the following information:

I. A sworn statement revealing his income, assets and liabilities;

II. An individual sworn statement made on the part of the spouse, parents and each adult child of said recipient residing in this State, and such statements shall include full information revealing individual income, assets and liabilities.

Provided, however, if the recipient is unable to obtain the sworn statement from such spouse, parents or child as above provided, then upon proof of his inability to do so, the Department shall determine whether such inability to do so is reasonable and if it decides that it is reasonable then the merits of his case may be considered. Any determination made under the provisions of this section shall be subject to the right of appeal by the recipient under the provisions of section 319-G.

Sec. 319-L. Report to Department of increase in assets or income. Every recipient of aid to the disabled shall forthwith notify the Department upon the receipt or possession of any property or income in excess of the amount last disclosed to the Department.

Sec. 319-M. Payments illegally received may be recovered. The Department may recover from any adult child or children, spouse or parents of any beneficiary under the provisions of sections 319-A to 319-T, inclusive, who is able to support the said beneficiary, but who fails to provide such support, in an action on the case for the amount expended by the Department for the said support. The Department may also recover the amount expended for aid in an action on the case from a recipient or a former recipient who has failed to disclose assets which would have rendered him ineligible had he disclosed the assets. Such actions shall be prosecuted by the Attorney General in the name of the state, and the amount recovered shall be credited to the aid to the disabled fund.

Sec. 319-N. Funeral expenses of person assisted. On the death of a recipient, reasonable funeral expenses not exceeding \$125 shall be paid by the State, if the estate of the deceased is insufficient to pay the same.

Sec. 319-O. Payment of certain obligations of deceased recipients of aid to the disabled. When for any reason whatsoever a recipient of aid to the disabled is unable to properly indorse the check for the last payment approved for him prior to his death or commitment to an institution, the Department may approve payment by the State of obligations incurred by the recipient for board, medical, osteopathic or nursing services in anticipation of the receipt of such check, but not in excess of the amount of the check; provided, however, that any claim which may be paid under the provisions of this section must be presented to the Department in writing within 60 days of the date of the death or commitment of the recipient.

Sec. 319-P. Entire aid suspended, when. If at any time the grant available to the State of Maine under the provisions of the Social Security Act of the United States relating to aid to the disabled shall cease to be available to match funds provided by law and to be distributed under the provisions of sections 319-A to 319-T, inclusive, the Governor shall forthwith publicly so proclaim, and upon the date of such proclamation the provisions of said sections shall be suspended.

Sec. 319-Q. Claims against estate of person assisted. Upon the death of a beneficiary, the State shall have a claim against his estate, enforceable in the probate court, for all amounts paid to him under the provisions of sections 319-A to 319-T, inclusive. Such claim shall have priority over all unsecured claims against such estate, except:

I. Administrative expenses, including probate fees and taxes;

II. Expenses of the last sickness and burial expenses.

The Attorney General shall collect any claim which the State may have hereunder against such estate; provided, however, that no such claim shall be enforced against any real estate while it is occupied as a home by the surviving spouse of the beneficiary and said spouse does not marry again. If the State participates in federal funds for the purposes of sections 319-A to 319-T, inclusive, a sum equal to the pro rata share to which the United States is equitably entitled of the net amount collected from the estate of the beneficiary, with respect to aid to the disabled furnished him, shall be promptly paid by the Treasurer of State to the United States as required by the laws of the United States.

Sec. 319-R. Recipients of aid to the disabled not to be pauperized. The receipt of aid to the disabled shall not pauperize the recipient thereof, and the receipt of general relief by such recipient shall not be considered to be pauper support. General relief expense incurred by any municipality or by the State in behalf of such recipient may be paid from funds made available for the relief of the poor, but shall in no other respect be treated as pauper expense. The town of settlement, or the State in nonsettled cases, shall reimburse the place of residence for such general relief in the same manner as is provided by sections 24 and 28 of chapter 94. During the period that such aid is being paid, the recipient thereof shall not acquire or lose a settlement or be in the process of acquiring or losing a settlement.

Sec. 319-S. Fraudulent representatives; penalty. Any person, who by means of a willfully false statement or representation, or by impersonation or other fraudulent devices, obtains or attempts to obtain, or aids or abets any person to obtain:

I. Aid to which he is not entitled:

II. A larger aid than that to which he is entitled;

III. Payment of any forfeited installment of aid;

and any person, who knowingly buys or aids or abets in buying or in any way disposing of the property of a recipient in such a way as to constitute a fraud upon the Department, shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than \$500, or by imprisonment for not more than 11 months, or by both such fine and imprisonment.

Sec. 319-T. General penalty. Any person who violates any of the provisions of sections 319-A to 319-T, inclusive, for which no penalty is specifically provided, shall be punished by a fine of not more than \$500, or by imprisonment for not more than 11 months, or by both such fine and imprisonment. If a recipient of aid is convicted of an offense under the provisions of this section, the Department may cancel the aid.'

Sec. 33. R. S., c. 37, § 69, amended. The 1st sentence of section 69 of chapter 37 of the revised statutes, as amended by chapter 431 of the public laws of 1953, is hereby amended to read as follows:

'Any resident who traps for any wild animal except rabbits as hereinafter provided shall annually procure a license therefor from the Commissioner, paying therefor 10; provided, however, that the annual fee for such trapping within the limits of cities, towns and plantations of the State shall be 5; provided further, that whoever hunts or traps for any beaver on any land in the State open to beaver trapping by said Commissioner shall pay therefor a fee of 10 annually, and an additional fee of 2 for the tagging and marking of each skin as required by law, skins to be so tagged and marked by a warden supervisor as provided in section 110.'

Sec. 34. R. S., c. 37, § 119, amended. The 4th and 5th paragraphs from the end of section 119 of chapter 37 of the revised statutes are hereby amended to read as follows:

'All beaver skins must be presented to the Warden Supervisor in whose division they were caught or a Warden of that division authorized by the Chief Warden to tag and mark beaver and if said Supervisor or Warden is satisfied that the beaver presented were legally trapped in his division, he shall tag and mark the same in the manner as directed and with the materials furnished by the Commissioner. There shall be not less than 3 Wardens, in addition to the Supervisor, designated in any warden division for the purpose of stamping beaver skins. A fee of \$2 I shall be paid by the trapper for each skin tagged and marked.

In case said beaver skins are libeled under the provisions of this chapter, and the libel is, for any reason, quashed or ruling thereon is against the State, or in case any complaint or indictment involving said skins results in a verdict for the defendant, said skins shall on request and payment of the \$2 if fee be immediately tagged, marked and delivered to the person entitled to possession of the same.'

Sec. 35. R. S., c. 38, § 138, amended. The 1st paragraph of section 138 of chapter 38 of the revised statutes is hereby amended to read as follows:

'It shall be unlawful for the operator of a boat, motor vehicle or other vehicle or conveyance of any kind to fail to or refuse to stop any such boat, motor vehicle or other vehicle or conveyance of any kind and stand by for inspection upon request or signal of a Coastal Warden in uniform.'

Sec. 36. R. S., c. 41, § 154, amended. The 1st sentence of section 154 of chapter 41 of the revised statutes is hereby amended to read as follows:

'The following days shall be observed as school holidays, namely: Patriot's day, April 19; Memorial day, May 30; Independence day, July 4; Labor day, 1st Monday in September; Armistice Veterans day, November 11; Christmas day, December 25; Thanksgiving and Arbor day, as appointed by the Governor and Council: provided, however, that Arbor day shall not be recognized as a school holiday unless observed by teacher and pupils for the purpose for which it is designated by the Governor and Council; and provided further, that Lincoln day shall be observed by devoting some part of the day to the study of the life and character of Abraham Lincoln.'

Sec. 37. R. S., c. 53, § 41, amended. Section 41 of chapter 53 of the revised statutes is hereby amended to read as follows:

'Sec. 41. Contents; filed. Every corporation incorporated under the laws of this State, excepting religious, charitable, educational and benevolent corporations, and excepting such corporations as may be organized under the provisions of the first 19 20 sections of chapter 54, and such corporations as are liable to a franchise tax other than the tax provided for in section 106 of chapter 16, and such corporations as have been or may hereafter be excused from filing annual returns under the provisions of section 45 so long as their franchises remain unused shall, on or before the 1st day of June, annually, make a return to the Secretary of State, signed by its president or treasurer, verified under oath, containing the names of its directors, president, treasurer and clerk, with the residence of each, the location of its principal office in this State and the amount of its authorized capital stock; and for this purpose the Secretary of State shall furnish blanks in proper form and safely keep in his office all such returns.'

Sec. 38. R. S., c. 53, § 133, amended. Section 133 of chapter 53 of the revised statutes is hereby amended to read as follows:

'Sec. 133. Liability of officers. The officers of such foreign corporations shall be jointly and severally liable for all the debts and contracts of the corporation contracted or entered into while they are officers thereof, and if any statement or report required by the provisions of the 6 preceding sections, made by them, is false in any material representation and known to them to be false; but only the officers who sign such statement or report shall be so liable.'

Sec. 39. R. S., c. 59, § 155, amended. Section 155 of chapter 59 of the revised statutes is hereby amended to read as follows:

'Sec. 155. Bank holidays. Any day of public thanksgiving, appointed by the Governor and Council or by the President of the United States, the 1st day of January, the 22nd day of February, the 19th day of April, the 30th day of May, the 4th day of July, the 1st Monday of September, Armistice Veterans Day, November 11th, and the 25th day of December are declared to be bank holidays. If a bank holiday falls on Sunday, the following Monday shall be deemed a bank holiday for the purposes of this chapter.'

Sec. 40. R. S., c. 61, § 2, sub-§ VI, amended. Subsection VI of section 2 of chapter 61 of the revised statutes is hereby amended to read as follows:

'VI. Shall licenses be granted in this city or town for sale herein of wines wine and spirits to be consumed on the premises of part-time hotels and clubs?'

Sec. 41. R. S., c. 64, § 6, sub-§§ XIII, XIV, XV, XVI, amended. Subsections XIII, XIV, XV and XVI of section 6 of chapter 64 of the revised statutes are hereby amended to read as follows:

'III. Teachers who may be entitled to an annual pension of \$1,000. Except as otherwise provided in this chapter, any person of either sex who, on the 30th day of September, 1913, or thereafter, shall have reached the age of 60 years and who for 35 years shall have been engaged in teaching as his principal occupation, and who shall have been employed as a teacher or teacher and supervisor in the public schools, or in such other schools within this State as are supported wholly or at least 3/5 by state or town appropriation and are under public management and control, 20 years of which employment, including the 15 years immediately preceding retirement, shall have been in this State, and who shall be retired by his employer or shall voluntarily retire from active service after completion of the school year next preceding the 30th day of September, 1913, shall, on his formal application, receive from the State for the remainder of his life an annual pension of \$900 \$1,000; provided, however, that after the 30th day of September, 1913, no such employment as teacher within this State shall be included in its provisions unless the teacher shall hold a state teacher's certificate issued under the authority of the Commissioner of Education.

XIV. Teachers who may receive an annual pension of \$900. Except as otherwise provided in this chapter, any person of either sex who, on the 30th day of September, 1913, or thereafter, shall have reached the age of 60 years and who for 30 years shall have been engaged in teaching as his principal occupation and who shall have in all other respects met the requirements of the preceding subsection shall, on his formal application, receive from the State for the remainder of his life an annual pension of \$200.

XV. Teachers who may receive an annual pension of \$800. Except as otherwise provided in this chapter, any person of either sex who, on the 30th day of September, 1913, or thereafter, shall have reached the age of 60 years and who for 25 years shall have been engaged in teaching as his principal occupation, and who shall have in all other respects met the requirements of subsection XIII shall, on his formal application, receive from the State for the remainder of his life an annual pension of \$700 \$800.

XVI. Application. The increase in pensions hereinbefore authorized shall apply to all teachers who have heretofore or shall hereafter retire under the provisions of subsections XIII, XVI and XV.'

Sec. 42. R. S., c. 89, §§ 71-A - 71-B, additional. Chapter 89 of the revised statutes is hereby amended by adding thereto 2 new sections to be numbered 71-A and 71-B, to read as follows:

'Fire Protection and Public Services for Townships.

Assessment for fire protection tax. The county commissioners of Sec. 71-A. Aroostook county are authorized, on behalf of the inhabitants of Connor and Silver Ridge townships, and of Township 17, R. 4, and the county commissioners of Piscataquis county are authorized, on behalf of the inhabitants of Medford and Orneville townships, and the county commissioners of Oxford county are authorized, on behalf of the inhabitants of Albany township to enter into contracts on such terms as they deem fit with one or more persons, associations or municipalities, or to take such other steps as they deem advisable, to provide fire protection, other than forest fire protection, for the townships of Connor, Silver Ridge, Township 17, R. 4, Medford, Orneville and Albany. The county commissioners shall annually assess upon the townships an amount sufficient to provide for such protection, and said assessment shall be certified and transmitted by the county treasurers to the State Tax Assessor not later than April I of each year. The State Tax Assessor shall determine the amount of tax due, in accordance with the provisions of section 79 of chapter 16, and shall include such amounts in the statements referred to in section 82 of chapter 16. Collection of such fire protection tax shall be enforced in the same manner as provided for the enforcement of collection of county taxes.

Sec. 71-B. Assessment for public services tax. The county commissioners of Washington county are authorized, on behalf of the inhabitants of Trescott, Marion and Edmunds townships, to enter into contracts on such terms as they deem fit with one or more persons, associations or municipalities, or to take such other steps as they deem advisable, to provide fire protection, other than forest fire protection, and public dumps for said townships. Said commissioners are authorized on behalf of the inhabitants of Topsfield, Lambert Lake and Brookton townships to enter into similar contracts or to take similar steps to provide public dumps for said townships. Said commissioners are authorized on behalf of the inhabitants of Baring to enter into similar contracts or to take similar steps to provide fire protection, other than forest fire protection, public dumps, public sewers and street lighting for said township. The county commissioners shall annually assess upon said township an amount sufficient to provide for such services, said tax not to exceed $\frac{1}{2}$ of 1% of the valuation of said townships, and said assessment shall be certified and transmitted by the county treasurer to the State Tax Assessor not later than April 1 each year. The State Tax Assessor shall determine the amount of tax due, in accordance with the provisions of section 70 of chapter 16, and shall include such amount in the statements referred to in section 82 of chapter 16. Collection of such tax shall be enforced in the same manner as provided for the enforcement of collection of county taxes.'

Sec. 43. P. & S. L., 1951, c. 205, repealed. Chapter 205 of the private and special laws of 1951, which relates to fire protection for Townships of Connor. Medford and Orneville, is hereby repealed.

Sec. 44. P. & S. L., 1953, c. 47, repealed. Chapter 47 of the private and special laws of 1953, which relates to fire protection for Townships of Silver Ridge, Township 17, R. 4 and Albany, is hereby repealed. Sec. 45. P. & S. L., 1953, c. 130, repealed. Chapter 130 of the private and special laws of 1953, which relates to public services for certain deorganized townships, is hereby repealed.

Sec. 46. P. L., 1953, c. 156, § 8, repealed. Section 8 of chapter 156 of the public laws of 1953 is hereby repealed.

Sec. 47. R. S., c. 92, § 7, repealed. Section 7 of chapter 92 of the revised statutes is hereby repealed.

Sec. 48. R. S., c. 96, § 1-A, additional. Chapter 96 of the revised statutes is hereby amended by adding thereto a new section to be numbered 1-A, to read as follows:

'State Owned Lands

Sec. 1-A. Profits from state owned lands. In towns where the State owns land as the result of acquisition of such land through the use of federal aid funds under the Pittman-Robertson Federal Aid to Wildlife Act and upon which natural products are sold or leased, 50% of the net profits received by the State from the sale or lease of such natural products shall be paid by the State to the town wherein such land is located.'

Sec. 49. R. S., c. 107, § 55, amended. Section 55 of chapter 107 of the revised statutes is hereby amended to read as follows:

'Sec. 55. Legal holidays. No court shall be held on Sunday or any day designated for the annual Thanksgiving; or for the choice of presidential electors; New Year's day, January 1st; Washington's birthday, February 22nd; the 19th day of April; the 30th day of May; the 4th of July; the 1st Monday of September; the day of the state-wide primary election; the day of the state election; the day of any special state-wide election; Armistice Veterans day, November 11th; or on Christmas day; and when the time fixed for a term of court falls on any of said days, it shall stand adjourned until the next day, which shall be deemed the 1st day of the term for all purposes. The public offices in county buildings may be closed to business on the above-named holidays. When any one of the above-named holidays falls on Sunday, the Monday following shall be observed as a holiday, with all the privileges applying to any of the days above named.'

Sec. 50. R. S., c. 108, § 3, amended. Section 3 of chapter 108 of the revised statutes is hereby amended by adding at the end thereof a new paragraph, to read as follows:

'In case of the absence, sickness or disqualification of a judge of a municipal court, or in the event of a vacancy in the office of said judge, or at any other time at the request of said judge in order to expedite business, the recorder shall have the same powers as said judge, and shall be ex officio justices of the peace.'

Sec. 51. R. S., c. 141, § 14, repealed. Section 14 of chapter 141 of the revised statutes is hereby repealed, as follows:

'See. 14. Bulldozing of rivers, streams and brooks. The bulldozing between the banks of a river, stream or brook in unorganized territory in excess of ±,000 feet in length in any one mile, measured along the thread of the stream, is prohibited unless permission is first obtained from the commissioner of inland fisheries and game.

Whoever violates the provisions of this section shall be punished by a fine of not less than \$100 nor more than \$500.'

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Sec. 52. P. L., 1955, c. , § 3, repealed; limitation. Section 3 of chapter of the public laws of 1955, heretofore passed by this Legislature, amending section 10 of chapter 526 of the public laws of 1953, is hereby repealed and shall not be printed as part of the session laws of 1955.

Sec. 53. P. L., 1953, cc. 426, 428-432, repealed. Chapter 426 and chapters 428 to 432, inclusive, of the public laws of 1953 are hereby repealed.

Sec. 54. R. S., c. 22, § 60, amended. The 3rd sentence of section 60 of chapter 22 of the revised statutes is hereby amended to read as follows:

'Before the license is granted, an applicant shall be required to pass such physical examination and such examination by actual demonstration or otherwise as to his qualifications to operate a motor vehicle as the said Secretary shall require; provided said Secretary may waive such examination in the case of applicants who have been duly licensed by this State to operate a motor vehicle during any one of the 3 preceding calendar years or who have been duly licensed by this State and who have been, on or after December 7, 1941, members of the armed forces of the United States; and no license shall be issued until the said Secretary is satisfied that the applicant is a proper person to receive it.'

Sec. 55. P. L., 1945, c. 247, repealed. Chapter 247 of the public laws of 1945 is hereby repealed.