

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

PASSED BY THE

## TWENTY-NINTH LEGISLATURE

OF THE

## STATE OF MAINE,

A. D. 1849.

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Published by the Secretary of State, agreeably to Resolves of June 28, 1820, February 26, 1840,  
and March, 16, 1842.

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**Augusta:**  
WILLIAM T. JOHNSON, PRINTER TO THE STATE.

1849.

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PUBLIC LAWS

OF THE

STATE OF MAINE,

1849.

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## CHAP. 140.

Treasurer of state to withhold payment in certain cases.

arising from said reserved lands. And the state treasurer is hereby directed to withhold the payment of any moneys appropriated by this act until separate and specific returns shall have been made to his office of the expenses of locating and preserving each separate reservation, whether the proceeds of the same may have exceeded the costs of locating and other expenses or not. And the state treasurer shall keep a separate account with each reservation of all moneys paid out under the provisions of this act.

Securities to be delivered to county agent.

SECT. 2. The securities delivered to the state treasurer by the county commissioners and county treasurers of the several counties as provided by the fifth section of the act to which this is additional, shall be delivered by the treasurer of state to the county agent of such county from which the same was received, and all securities now in the hands of any county commissioners or treasurers shall immediately after the passage of this act be delivered by said commissioners or treasurers to the county agent of such county, and said agents are hereby authorized and required to collect, manage and dispose of such securities, and the moneys accruing therefrom in the same manner as though the same had been originally received by them.

Duty of said agents.

Application for the location of said lots.

SECT. 3. Whenever any agent shall apply to the district court in any county in this state to have the reserved lots run out and located in any township or tract of land, as provided in the second section of the act to which this is additional—said court shall not grant a warrant for that purpose unless it shall appear to the satisfaction of said court that there is valuable timber or grass thereon liable to strip and waste.

SECT. 4. All acts and parts of acts inconsistent with this act are hereby repealed. And this act shall take effect and be in force from and after its approval by the governor.

[Approved August 14, 1849.]

### Chapter 140.

An act additional to an act entitled "of the assessment and collection of taxes."

*Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:*

Personal property in this state belonging to non-residents liable to be taxed to

SECT. 1. All goods, wares, merchandise or other personal property, which, on the first day of May of each year, shall be within this state for the purpose of sale, and owned by persons

residing out of the state, shall be liable to be taxed to the person or persons having the same in possession, for the purpose of sale.

CHAP. 141.

persons having the same in possession.

SECT. 2. The person having such goods, wares and merchandise in possession, and who shall have been taxed therefor, shall have a lien on the same to secure the amount of the tax so assessed, and there shall also be a lien upon said goods, wares and merchandise to secure the collection thereof, and the whole tax may be enforced by a lien upon any goods which may be in the possession of such person and held by him as aforesaid or owned by him, and the collector or constable to whom such tax is committed, shall be entitled to receive the same fees, and the like proceeding shall be had to secure the benefit of such lien as is provided in sections sixty-one sixty-six and sixty-seven of the fourteenth chapter of the revised statutes.

Lien created to secure the collection thereof.

Collector's fees.

SECT. 3. If any person shall, under the provisions of this act, pay more than his proportionate part of the tax, or in case his own goods or property shall be applied to the payment and discharge of the whole tax, he shall be entitled to recover of the owner of the goods, wares or merchandise, such portion of the whole tax as would be such owner's proper share.

Remedy of person having such goods in possession.

[Approved August 14, 1849.]

## Chapter 141.

An act concerning corporations.

*Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:*

That whenever any corporation instituted by any law of this state, or any stockholder, owner or member of such corporation, or other person, shall withhold from inspection, at all seasonable hours, the records or books of such corporation from any stockholder, owner, member, or other person interested in such records or books of such corporation, or shall neglect or refuse to exhibit the same after due notice to produce the same for such purpose, such corporation, stockholder, member, owner or other person so withholding, neglecting, or refusing to exhibit, as aforesaid, shall be liable to pay to the party injured thereby, all expenses and damages resulting therefrom; and whenever action shall be pending in any court in this state,

Books to be exhibited to persons interested.

Penalty for refusing or neglecting to exhibit.