

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

PASSED BY THE

THIRTY-FIFTH LEGISLATURE

OF THE

STATE OF MAINE,

A. D. 1856.

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Published by the Secretary of State, agreeably to Resolves of June 28, 1830, February 26, 1840,  
and March 16, 1842.  
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Augusta:
FULLER & FULLER, PRINTERS TO THE STATE.
1856.

PUBLIC LAWS

OF THE

STATE OF MAINE.

1856.

Chapter 234.

CHAP. 234.

An act in relation to the collection of state taxes.

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

SECT. 1. It is hereby made the duty of the assessors of each city and town, on or before the day fixed in any tax act for the payment of any state tax, to transmit to the treasurer of the state, the name of the collector to whom they may have committed such tax for collection. In case this duty shall be neglected by the assessors, and the state tax or any part of it shall remain unpaid for the term of sixty days from the time fixed in such act for the payment of the same, the warrant of the treasurer of the state for the collection of such tax or its deficiency shall be issued to the sheriff or his deputy, and directly against the inhabitants of such city or town.

Assessors of cities, &c., shall transmit to treasurer of state, the name of the collector of state tax, &c.

When said duty is neglected, warrant to issue against inhabitants of such city, &c.

SECT. 2. All warrants issued by the treasurer of the state for enforcing the collection of any state tax shall be returnable in sixty days from their respective dates, and shall require the collection of interest at the rate of six per cent. yearly, upon the amount of the tax, to be computed from the day on which the tax was made payable, together with fifty cents for the warrant.

Warrants, when returnable.

Interest to be collected.

SECT. 3. When any warrant issued by the treasurer of the state for the collection of a state tax, shall be returned unsatisfied in whole or in part, the said treasurer is hereby authorized to renew the same, for the amount of said tax, or the unsatisfied portion of it, with the same requirements as in the original warrant. And the power and duty of the sheriff or his deputy under such new warrant, or any of its further renewals, shall be the same as pertained to the original warrant, and the effect of his proceedings thereon shall be the same as would have resulted from like proceedings under the original warrant.

Treasurer authorized to renew warrant, returned unsatisfied.

Sheriffs, &c., powers and duties of.

SECT. 4. This act shall have effect from and after its approval by the governor, and all parts of acts inconsistent herewith are repealed.

Inconsistent acts repealed