

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

PASSED BY THE

## FORTY-FIRST LEGISLATURE

OF THE

### STATE OF MAINE.

1862.

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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:  
STEVENS & SAYWARD, PRINTERS TO THE STATE.  
1862.

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RESOLVES

OF THE

STATE OF MAINE.

1862.

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CHAP. 188.**Chapter 188.**

Resolve in favor of the reform school.

State reform  
school, in favor  
of.

*Resolved*, That the sum of two thousand seven hundred and fifty dollars is hereby appropriated for the support of the reform school for the financial year ending April first, eighteen hundred and sixty-two, and that the sum of nine thousand five hundred dollars is hereby appropriated for the support of said school for the financial year ending April first, eighteen hundred and sixty-three.

[Approved March 19, 1862.]

**Chapter 189.**

Resolves relating to the collection of internal revenue.

Revenue,  
collection of.

*Resolved*, That so much of the revenue necessary for the support of the government of the United States, as is to be derived from internal duties and taxation, should be levied on articles of commerce while in the hands of the vendors or manufacturers, and that the rule that no duty or tax should be assessed or collected on any article in the hands of the consumer should be rigidly observed. That in the judgment of the legislature, a system of duties and taxes might be adjusted on the foregoing basis so as to produce the amount of revenue required from this source without being felt as burdensome by the people and at comparatively moderate rates of expense for the collection, while a system which should provide for a less considerable taxation on articles in possession of the manufacturer, producer and vendor, would by rendering necessary the taxation of numerous articles in common use and a duty on stamps, be felt as grievously onerous to the tax-payer, would swell to an enormous extent the cost of collecting the revenue, cause the country to be overrun with tax-gatherers and would be odious to the people.

*Resolved*, That a copy of the foregoing resolve be forwarded to our senators and representatives in congress, and that they be requested to use their influence to procure such amendments to the bill pending in congress as will make it conformable to the ideas therein expressed.

[Approved March 19, 1862.]