

### ACTS AND RESOLVES

OF THE

### FORTY-SEVENTH LEGISLATURE

OF THE

#### STATE OF MAINE.

### 1868.

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

> A U G U S T A : OWEN & NASH, PRINTERS TO THE STATE. 1868.

# PUBLIC LAWS

OF THE

# STATE OF MAINE.

## 1868.

'as of that term; but all attachments then in force continue to be  $\underline{CHAP. 160}$ . 'valid until thirty days after the next term in that county.'

Approved February 17, 1868.

#### Chapter 160.

An act additional to chapter six of the revised statutes, concerning taxes.

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

SECT. 1. All personal estate, as defined in section five, chapter six of the revised statutes, held in trust as a part of the trust fund, by any trustees or commissioners of sinking funds, whether deriving their authority from persons, wills or corporations, though the income thereof is not paid regularly to any beneficiaries, but is accumulated in their hands from year to year, may be taxed to said trustees or commissioners where they reside, and charged by them to the estate in their hands.

SECT. 2. This act shall take effect when approved.

Approved February 17, 1868.

chapter 161.

An act relating to foreign express companies.

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

SECT. 1. The provisions of section twenty-two of chapter eightyone of the revised statutes, so far as the same relates to service foreign express upon agents of foreign insurance companies, are hereby extended, so that the same shall apply to foreign express companies, and service may be made upon such express companies, in the same manner and with the same effect, as is provided by said section relating to insurance companies.

SECT. 2. This act shall take effect when approved.

Approved February 18, 1868.

Service on

Personal estate held as trust funds, to be taxed.