

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

# 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.

---

AUGUSTA:  
OWEN & NASH, PRINTERS TO THE STATE.  
1868.

---

PUBLIC LAWS

OF THE

STATE OF MAINE.

1868.

---

CHAP. 202.**Chapter 202.**

An act to provide for the taxation of shares in certain local corporations.

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

Provisions of  
sect. 1, chap.  
193 public laws  
1863 extended  
to stock of gas  
and water cos.  
owned by non-  
residents.

SECT. 1. The stock in any local corporation chartered for the purpose of supplying cities or towns with water or gas, held by any person out of the state or unknown, shall be subject to taxation in the city or town where such corporation is located or transacts its ordinary business, in the same manner and subject to the same rules that are provided for the taxation of bank stock, in section one of chapter one hundred and ninety-three of the public laws of the year one thousand eight hundred and sixty-three.

Duties of  
assessors, &c.,  
same as in  
assessing, &c.,  
bank stock.

SECT. 2. The powers of assessors, collectors and treasurers of cities and towns in assessing and collecting the tax upon the stock named in the preceding section, shall be the same that are conferred upon such officers in relation to assessing and collecting taxes upon bank stock by sections one, two, three and four, of chapter one hundred and ninety-three aforesaid, and the duties of treasurers of said local corporations named in section one of this act, shall be the same as are imposed upon cashiers of banks by said chapter one hundred and ninety-three, and all liens created by said chapter shall apply to stock in local corporations named in this act.

SECT. 3. This act shall take effect when approved.

Approved March 4, 1868.

**Chapter 203.**

An act giving to widowed mothers the custody of minor children, and the control of their earnings.

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

Widowed  
mothers grant-  
ed custody and  
earnings of  
minor children.  
—exception.

SECT. 1. All the rights which fathers have to the custody of minor children, and to the control and disposal of their earnings, are hereby given to and conferred upon widowed mothers; *provided* that such minor children have no guardian duly appointed under the laws of this state.

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

Approved March 4, 1868.