## MAINE STATE LEGISLATURE

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### ACTS AND RESOLVES

OF THE

### FIFTY-THIRD LEGISLATURE

OF THE

### STATE OF MAINE.

1874.

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

AUGUSTA:

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# PUBLIC LAWS

OF THE

# STATE OF MAINE.

1874.

Every railroad corporation embraced in section one Chap. 259. of this act, shall annually pay a tax of one and one half per cent. Tax, rate of. upon its corporate franchise, as determined in the preceding section. Such tax shall be assessed by the governor and council -how assessed. on or before the first day of May of each year; and upon such assessment being made, the secretary of state shall certify the -to be certified to state treasurer. same to the state treasurer, who shall thereupon notify the several companies thereof, and the tax so assessed shall be in lieu of all companies. taxes on shares in the said railroad corporation as heretofore other taxes. required by law, and no tax shall be assessed by municipal authorities on any shares therein for municipal or other purposes. Said tax to be paid, one half on or before the first day of July then next, and one half on or before the first day of January then next. Any corporation neglecting to make returns according to pro- Neglect to make visions of this act, shall forfeit fifty dollars per day for every returns, penalty for. day's neglect so to do, to be recovered by an action of debt, brought in the name of the state; and in case of such neglect, \_in case of, assessment how the governor and council shall proceed to make the assessment made. of tax prescribed herein, on such valuation as they may think just, with such evidence as they may be able to obtain; and from such assessment there shall exist no right of appeal on the part of Assessment, no the company failing to make the returns as aforesaid. And if any corporation fails to pay the tax required by this act, the state Non-payment of treasurer may forthwith commence an action of contract, in the in case of. name of the state, for the recovery of the same with interest.

-notice of, to in lieu of all

-when to be

When such tax is paid, it shall be the duty of the Tax, certain porstate treasurer to credit to each town in which shareholders re- gredited to towns. sided on the first day of April preceding, such proportion of said tax as the number of shares owned in said town bears to the -remainder to be whole number thereof, the remainder to be retained for the use of state. the state.

SECT. 5. All acts and parts of acts inconsistent with the pro- Inconsistent acts visions of this act are hereby repealed, and this act shall take effect when approved.

Approved March 4, 1874.

#### Chapter 259.

An act additional to chapter twenty-four of the revised statutes respecting liability of railroads for paupers.

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

Any railroad corporation or steamboat company which brings taupers brought into this state any pauper, knowing him to be such, shall cause railroad or steam-

Снар. 260.

boat companies, removal of, by said companies. Proviso.

Liability of companies in case of default. the removal of any such person, which they are hereby authorized to do. *Provided*, such persons shall be delivered on board a boat of said company, or at a depot of said corporation, by the overseers or municipal officers, requesting such removal; and in default thereof, such corporation or company shall be liable in an action of the case for the expense of the support of such person after such refusal.

Approved March 4, 1874.

#### Chapter 260.

An act concerning the militia.

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

Infantry, number of officers and privates to constitute a company of.

SECT. 1. A company of infantry shall consist of one captain, one first lieutenant, one second lieutenant, one first sergeant, four sergeants, eight corporals, two musicians, one wagoner, not less than forty, nor more than sixty-four privates.

General, field and line officers, term of office established. Sect. 2. General, field and line officers shall be commissioned for the term of six years.

Inconsistent acts repealed. SECT. 3. All acts and parts of acts, inconsistent with the provisions of this act, are hereby repealed.

Approved March 4, 1874.

#### Chapter 261.

An act amendatory of an act concerning the militia.

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

Sec. 96, ch. 307, public laws '65, amendment of. Section ninety-six, of chapter three hundred and seven, of the public laws of eighteen hundred and sixty-five, is hereby amended by striking out the word "shall," in the first line thereof, and inserting the word 'may."

Approved March 4, 1874.