

# 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

FIFTY-SEVENTH LEGISLATURE

OF THE

STATE OF MAINE.

1878.

---

Published by the Secretary of State, agreeably to Resolves of June 28, 1820,  
February 18, 1840, and March 16, 1842.

---

AUGUSTA:

SPRAGUE, OWEN & NASH, PRINTERS TO THE STATE.

1878.

---

PUBLIC LAWS  
OF THE  
STATE OF MAINE.  
1878.

---

**Chapter 79.****CHAP. 79.**

An act to amend section forty-one, chapter one hundred and thirteen of the Revised Statutes, relating to Arrests for Taxes.

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

Section forty-one of chapter one hundred and thirteen of the revised statutes, is hereby amended so as to read as follows :

'SECT. 41. Any person arrested or imprisoned by virtue of a warrant for the collection of a public tax, or any constable, collector, or deputy sheriff, arrested or imprisoned for default in collecting taxes committed to him, shall have the privileges, and be subject to the obligations of this chapter, as if arrested or imprisoned on execution for debt ; and for all purposes relating thereto, the assessors of the town for the time being where the tax was assessed, shall be deemed the creditors, and corresponding verbal alterations shall be made in the oath and certificate of discharge ; but nothing herein shall exempt any property from distress for taxes, except those implements, tools, and articles of furniture which are exempt by law from attachment for debt.'

Sec. 41, ch. 113,  
R. S., amended.

Persons arrested  
on tax warrants,  
or officers for  
default in collect-  
ing taxes, shall  
have privileges  
and be subject to  
obligations, as if  
arrested for debt.

Assessors of  
towns deemed  
creditors.

Property exempt.

Approved February 21, 1878.