

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SIXTY-SEVENTH LEGISLATURE

OF THE

STATE OF MAINE

1895.

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

AUGUSTA:
BURLEIGH & FLYNT, PRINTERS TO THE STATE.
1895.

PUBLIC LAWS
OF THE
STATE OF MAINE.

1895.

poration will then cause such safe or box, to be opened in the manner hereinafter provided; at the expiration of sixty days after the mailing of said notice, the corporation may then cause such safe or box, to be opened in the presence of its president, secretary or treasurer, and of a notary public not an officer, or in the employ of the corporation, and the contents of said safe or box, shall then be sealed up by such notary public in a package and a certificate of such sealing shall be endorsed thereon, signed by such notary and attested by his seal, and said package shall be distinctly marked with the name and address of the person in whose name such safe, or box, stands upon the books of the corporation, and the estimated value thereof; said package shall then be placed in one of the general safes or boxes of the corporation, and shall be held subject to redemption by the owner thereof, who shall be required to pay the rent due for said safe or box, and all costs and damages attending the opening thereof together with reasonable charges for the custody of said package by the corporation, and the corporation shall have a lien upon said package to secure the payment of such rent, damages and charges.

CHAP. 49
—proceedings

—lien on
package for
payment.

Approved February 25, 1895.

Chapter 49.

An Act relating to the taxation of Express Corporations, Companies or Persons.

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

SECT. 1. Section fifty-six of chapter six of the revised statutes, is hereby amended, so that said section as amended, shall read as follows:

Sec. 56, ch. 6,
R. S.,
amended.

‘SECT. 56. Every such corporation, company or person, shall, by its properly authorized agent or officer, annually, on or before the fifteenth day of May, make a return under oath to the state assessors, stating the amount of said receipts for all express matters carried within the state as specified in the preceding section; whereupon the state assessors shall on or before the fifteenth day of June following, assess the tax therein provided, and forthwith certify the same to the treasurer of state, who shall thereupon notify said corporations,

Shall make
annual
returns to the
state
assessors.

—assessors
shall assess
tax.

CHAP. 50

companies or persons, and said taxes shall be paid into the state treasury on or before the first day of May following.'

Sec. 57,
amended.

SECT. 2. Section fifty-seven of chapter six of the revised statutes, is hereby amended, so that said section as amended, shall read as follows :

State tax
is in place of
local taxation.

'SECT. 57. The tax assessed upon express corporations, companies and persons as aforesaid, is in place of all local taxation, except that real estate owned by such corporations, companies or persons shall be taxed in the municipality where the same is situated, as non-resident real estate, but the amount of taxes assessed upon such portion of real estate owned and actually used by them in the transaction of their business shall be deducted by the state assessors from the tax hereinbefore provided.'

Sec. 58,
amended.

SECT. 3. Section fifty-eight of chapter six of the revised statutes, is hereby amended, so that said section as amended, shall read as follows :

Penalty for
neglect to
make return.

'SECT. 58. Any corporation, company or person, neglecting to make returns according to section fifty-six, forfeits twenty-five dollars for every day's neglect, to be recovered by action of debt in the name of the state.'

Approved February 25, 1895.

Chapter 50.

An Act to authorize Licensed Taxidermists to receive and have in possession Fish and Game, or parts thereof, for the purpose of mounting the same.

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

Licenses may
be issued to
persons as
taxidermists.

SECT. 1. The commissioners of inland fisheries and game may, upon application, issue a license to such persons as taxidermists, who, in their judgment, are skilled in that art, of good reputation and friendly to the fish and game laws of this state. For such license the applicant shall pay into the state treasury the sum of five dollars, to be credited as additional to the funds appropriated by the state to inland fisheries and game, and be in force for three years from the date of its issue, unless sooner revoked. Such licensee may at all times have in his possession at his place of business, fish and game, or parts thereof, lawfully caught or killed in open

—fee.

—may have in
possession,
fish and game,
in open
season, for
purposes of
mounting.