

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SIXTY-EIGHTH LEGISLATURE

OF THE

STATE OF MAINE

1897

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

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PUBLIC LAWS
OF THE
STATE OF MAINE.

1897.

Chapter 273.

An Act additional to Section one hundred and four, Chapter eleven of the Revised Statutes of eighteen hundred and eighty-three, as now amended, relating to the duties of the State Superintendent of Schools.

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

Sect. 1. Section one hundred and four of chapter eleven of the revised statutes, is amended by adding thereto paragraph eleven, which said paragraph shall read as follows:

Section 104, chapter 11, R. S., amended.

'XI. The state superintendent shall furnish to the school officers of each town, proper blank books in which shall be kept complete and itemized records of all matters relating to moneys appropriated, received and expended for schools, which said books shall remain the property of the state.'

Superintendent shall furnish record books to school officers.

Sect. 2. All acts and parts of acts, inconsistent with this act, are hereby repealed.

Inconsistent acts, repealed.

Approved March 25, 1897.

Chapter 274.

An Act to amend Sections fifty-nine, sixty and sixty-one of Chapter six of the Revised Statutes, relating to the taxation of Insurance Companies.

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

Sections fifty-nine, sixty and sixty-one of the revised statutes are hereby amended so that said sections, as amended, shall read as follows:

Sections 59, 60 and 61, (chapter 6,) amended.

'Sect. 59. Every insurance company or association which does business or collects premiums or assessments in the state, not incorporated or associated under its laws, shall, as hereinafter provided, annually pay a tax upon all premiums received, whether in cash or in notes absolutely payable, on contracts made in the state for insurance of life, property or interests therein, at the rate of one and one-half per cent a year.

Foreign insurance companies shall pay tax on premiums.

'Sect. 60. In determining the amount of tax due under the preceding section, there shall be deducted by each company from the full amount of premiums received, the amount of all return premiums on policies canceled, the amount of all premiums paid to companies authorized to transact business in this state for reinsurance of risks in Maine, and the tax shall

Amount of tax, how determined.

—how computed.