

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SIXTY-EIGHTH LEGISLATURE

OF THE

STATE OF MAINE

1897

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 All acts and parts of acts, inconsistent with this act, are hereby repealed.

Inconsistent acts, repealed.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.

CHAP. 275

Such companies shall make return.

—tax, how to be assessed.

—companies shall be notified of assessments and be suspended for non-payment.

be computed on the amount thus actually received by said companies or their agents as aforesaid.

‘Sect. 61. Every company or association which by the two preceding sections is required to pay a tax, shall, on or before the thirty-first day of each January, make a return under oath to the insurance commissioners, stating the amount of all premiums received by said company, either in cash or notes absolutely payable, during the year ending on the thirty-first day of December previous, the amount of return premiums on policies canceled during said year, the amount of all premiums paid to or received from other companies during the year for insurance or reinsurance of risks in this state; the names of the companies with which such insurance or reinsurance was effected; the amounts of the policies and the premiums on the same. Said tax shall be assessed by the treasurer of state on or before the first day of April, upon the certificate of the insurance commissioner, to be seasonably furnished therefor, the same to be paid on or before the first day of May following. The treasurer shall notify the several companies of the assessment, and unless the same is paid as aforesaid, the commissioner shall suspend the right of the company to do any further business in the state until the tax is paid.’

Approved March 25, 1897.

Chapter 275.

An Act to amend Section eleven of Chapter sixty-three of the Revised Statutes, relating to Probate Courts.

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

Section 11, chapter 63, R. S., amended.

Section eleven of chapter sixty-three of the revised statutes is hereby amended by striking out the words “except to the truth of accounts by them rendered” in the second line of said section, and by striking out the word “or” after the word “probate” in the eighth line and inserting a comma in lieu thereof; and by inserting after the words “justice of the peace” in said line the words ‘or by any woman appointed by the governor, with the advice and consent of the council, to administer oaths in the state,’ and by striking out all of said section after the word “recorded” in the tenth line, and inserting in lieu