

### ACTS AND RESOLVES

OF THE

# SEVENTY-FIRST LEGISLATURE

OF THE

### STATE OF MAINE

## 1903.

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.

# 1903.

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#### Chapter 155.

An Act relating to compensation of County Commissioners of Hancock County.

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

Section I. On and after January first, in the year of our Lord one thousand nine hundred and three, the pay of each county commissioner of the county of Hancock shall be three dollars and fifty cents for each day actually employed in the service of the county, including the time spent in traveling and each commissioner shall have ten cents a mile for the distance actually traveled.

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 All acts and parts of acts inconsistent with this act, are hereby repealed.

Section 3. This act shall take effect when approved.

Approved March 26, 1903.

#### Chapter 156.

An Act to exempt Religious Institutions from the Collateral Inheritance Tax.

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

Section I. Section one of chapter one hundred and forty-six of the public laws of one thousand eight hundred and ninetythree as amended by section one of chapter ninety-six of the laws of one thousand eight hundred and ninety-five, and as further amended by chapter two hundred and twenty-five of the laws of one thousand nine hundred and one, is hereby further amended by inserting the word 'religious' after the word "charitable" so that said section as amended, shall read as follows:

'Section I. All property within the jurisdiction of this state, and any interest therein, whether belonging to inhabitants of this state, or not, and whether tangible or intangible, which shall pass by will or by the interstate laws of this state, or by deed, grant, sale or gift made or intended to take effect in possession or enjoyment after the death of the grantor, to any person in trust or otherwise, other than to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, the lineal descendant of any adopted child, the wife or widow of a son or the husband of the daughter of a descendant, or any educational, charitable, religious or benevolent institution in this state, shall be liable to a tax of four per cent of its value, above

Compensation of county commissioners of Hancock county, fixed.

Section 1 of chapter 146, public laws of 1893, as amended by Section 1 of chapter 96, laws of 1895, and as amended by chapter 225, laws of 1901, further amended.

Property subject to collateral inheritance tax.

-exceptions.