

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES  
OF THE  
SEVENTY-THIRD LEGISLATURE  
OF THE  
STATE OF MAINE  
1907.

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

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AUGUSTA  
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PUBLIC LAWS

OF THE

STATE OF MAINE.

1907.

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## CHAP. 185

**Chapter 185.**

An Act to amend Section eighteen of Chapter eight of the Revised Statutes, relating to the Taxation of Corporate Franchises.

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

Section 18,  
chapter 8, R.  
S., amended.

Section 1. Section eighteen of chapter eight of the revised statutes is hereby amended by striking out in line six of said section the word "twenty-five" and inserting in its place the word 'fifty.' Also by striking out in line eight the word "fifty" and inserting in its place the word 'seventy-five.' And by striking out in line ten the word "twenty-five" and inserting in its place the word 'fifty,' so that said section as amended shall read as follows:

Taxation  
and rate.

'Section 18. Every corporation incorporated under the laws of the state, except such as are excepted by section twenty-six of chapter forty-seven, shall pay an annual franchise tax of five dollars, provided the authorized capital of said corporation does not exceed fifty thousand dollars; of ten dollars, provided said authorized capital exceeds fifty thousand dollars, and does not exceed two hundred thousand dollars; of fifty dollars, provided said authorized capital exceeds two hundred thousand dollars, and does not exceed five hundred thousand dollars; of seventy-five dollars, provided said authorized capital exceeds five hundred thousand dollars, and does not exceed one million dollars; and the further sum of fifty dollars a year for each one million dollars, or any part thereof, in excess of one million dollars.'

Section 2. This act shall take effect when approved.

Approved March 28, 1907.

**Chapter 186.**

An Act to amend Sections fourteen, fifteen and nineteen of Chapter eighty-nine of the Revised Statutes, relating to the limitation of actions against Executors and Administrators.

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

Section 14,  
chapter 89,  
R. S.,  
amended.

Section 1. Section fourteen of chapter eighty-nine of the revised statutes is hereby amended by striking out the word "eighteen" in the twenty-third line thereof and inserting in its place the word 'twenty,' so that said section, as amended, shall read as follows:

Claims  
against  
estates shall

'Section 14. All claims against estates of deceased persons, except for legacies and distributive shares and for labor and