

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SEVENTY-FOURTH LEGISLATURE

OF THE

STATE OF MAINE

1909

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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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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-fourth  
Legislature

1909

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cers thereof, if any statement or report which is required by the provisions of this act is made by them which is false in any material representation and which they know to be false; but only the officers who sign such statement or report shall be so liable.

Approved March 19, 1909.

### Chapter 114.

An Act to amend Section forty-eight of Chapter eight of the Revised Statutes, relating to taxation of Insurance Companies.

*Be it enacted by the People of the State of Maine, as follows:*

Section forty-eight of chapter eight of the revised statutes is hereby amended by striking out the whole of said section and substituting therefor the following:

Section 48,  
chapter 8,  
R. S.,  
amended.

'Section 48. Every insurance company or association which does business or collects premiums or assessments in the state, except those mentioned in section forty-six, including surety companies and companies engaged in the business of credit insurance or title insurance, 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 interest therein, at the rate of one and one-half per cent a year, provided, however, that no tax shall be required on account of any premium paid or assessment levied on policies of insurance issued on farm property.'

Foreign in-  
surance  
companies  
shall pay  
tax on  
premiums.

—exception.

Approved March 19, 1909.

### Chapter 115.

An Act to revise and consolidate the laws relating to the collection, examination, inspection and analysis of Agricultural Seeds, Concentrated Commercial Feeding Stuffs, Commercial Fertilizer, and Foods and Drugs.

*Be it enacted by the People of the State of Maine, as follows:*

Section 1. There shall be appropriated annually from the state treasury the sum of nine thousand dollars in favor of the Maine Agricultural Experiment Station, and the same shall be expended by the directors of said station in executing the provisions of the laws relating to the collection, examination, inspection and analysis of agricultural seeds, concentrated commercial feeding stuffs, commercial fertilizer, and foods and drugs. Payments of said appropriation shall be made quarterly upon the order of the governor and council,

Appropriation for  
Maine Agri-  
cultural Ex-  
periment  
station.

## CHAP. 115

Section 19,  
chapter 39,  
R. S.,  
amended.

Analysis  
and fees.

—certificate  
of compli-  
ance.

—when fee  
is paid by  
manufac-  
turer, pay-  
ment shall  
not be re-  
quired of  
agent.

—how fines  
may be  
used.

Section 25,  
chapter 39,  
R. S.,  
section 2,  
chapter 66,  
public laws  
1905, and  
section 11,  
chapter 124,  
public laws,  
1907, re-  
pealed.

who shall draw a warrant for that purpose. The director of said station shall annually publish in the reports or bulletins of the station a classified account of all receipts and expenditures under this act.

Section 2. Section nineteen of chapter thirty-nine of the revised statutes is hereby amended by striking out all of said section after the word "fee" in the thirteenth line, so that as amended said section shall read as follows:

'Section 19. Any manufacturer, importer, agent or seller of any commercial fertilizer, who shall deposit with the director of the Maine Agricultural Experiment Station a sample or samples of fertilizer under the provisions of section seventeen, shall pay annually to the treasurer of state an analysis fee as follows: Ten dollars for the phosphoric acid and five dollars each for the nitrogen and potash, contained or said to be contained in the fertilizer, this fee to be assessed on any brand sold in the state, and upon receipt of the treasurer's receipt for such fee and of the certified statement named in section seventeen, said director shall issue a certificate of compliance with this chapter. Whenever the manufacturer or importer of a fertilizer shall have filed the statement made in section seventeen and paid the analysis fee, no agent or seller of said manufacturer, importer or shipper shall be required to file such statement or pay such fee. All fines paid under section thirty, chapter thirty-nine of the revised statutes and under section eight of chapter one hundred twenty-four of the public laws of nineteen hundred and seven may be used for the enforcement of the laws regulating the sale and analysis of agricultural seeds, commercial fertilizers, concentrated commercial feeding stuffs and food and drugs, and shall be paid over by the several county treasurers to whom they shall be paid to the officer charged by law with the enforcement of the laws regulating the same.'

Section 3. Section twenty-five of chapter thirty-nine of the revised statutes, section two of chapter sixty-six of the public laws of the year one thousand nine hundred and five, and section eleven of chapter one hundred and twenty-four of the public laws of the year one thousand nine hundred and seven are hereby repealed.

Approved March 20, 1909.