

ACTS AND RESOLVES

OF THE

SEVENTY-FIFTH LEGISLATURE

OF THE

STATE OF MAINE.

1911

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-fifth Legislature

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Chapter 140.

An Act to amend specification one, of Section thirteen of Chapter nine, Revised Statutes, as amended by Chapter four, laws of nineteen hundred and nine, relating to Taxation of Personal Property.

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

Specification one of section thirteen of chapter nine of the revised statutes as amended by chapter four, public laws of nineteen hundred and nine, is hereby amended by adding the following:

'All portable mills, logs, at or in the same town as said portable mills, to be manufactured at said portable mills, and the lumber manufactured by said portable mills, shall be taxed in the town where said portable mills, logs, and lumber are on the first day of April each year,' so that said section as amended shall read as follows:

'Section 1. All personal property employed in trade, in the Personal erection of buildings or vessels, or in the mechanic arts, shall be taxed in the town where so employed on the first day of each April; provided, that the owner, his servant, sub-contractor or agent, so employing it, occupies any store, storehouse, shop, -proviso. mill, wharf, landing place or ship yard therein for the purpose of such employment. All portable mills, logs, at or in the same town as said portable mills, to be manufactured at said logs. portable mills, and the lumber manufactured by said portable mills, shall be taxed in the town where said portable mills, logs, and lumber are, on the first day of April each year.'

Approved March 29, 1911.

Chapter 141.

An Act to amend Chapter fifty-two, Section seven of the Revised Statutes as amended by Chapter one hundred and thirty-four of Public Laws of nineteen hundred and seven, relating to fraudulent evasions of payment of fares on steam Railroads, Street Railroads, Steamboats and Ferries,

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

Section seven of chapter fifty-two of the revised statutes, as amended by chapter one hundred and thirty-four of public laws of nineteen hundred and seven, is hereby amended by adding after the word "fare" in the tenth line of said section the words 'whether said fare is demanded or not, or whoever without right or authority rides in or upon any freight train,' so that said section as amended shall read as follows:

Section 7 62, chapter R. S., as amended hv chapter 134, public laws 1907 further amended.

Part of sec-tion 13, chap-ter 9, R. S., as amended by chapter 4 public laws 1909 further amended,

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property used in trade. ship building mechanic or arts.

-portable mills, and CHAP. 142 Penalty for evading payment of fare, or riding on freight train.

'Section 7. No person is entitled to transportation over a steam railroad, street railroad, or upon any steamboat or ferry who does not on demand first pay the established fare. Whoever while being transported over any steam railroad, street railroad, steamboat or ferry, wilfully refuses on demand to pay the established fare, and whoever fraudulently evades payment of the established fare by giving a false answer, or by traveling beyond the place to which he has paid, or by leaving a train, street railroad car, steamboat or ferry without paying the established fare, whether said fare is demanded or not, or whoever without right or authority rides in or upon any freight train, forfeits not less than five nor more than twenty dollars, to be recovered on complaint.'

Approved March 29, 1911.

Chapter 142.

An Act to amend Section thirty-seven of Chapter eight of the Revised Statutes relating to the Taxation of Telephone and Telegraph Companies,

Whereas, the tax assessed under this act must be assessed on or before the first day of May next, and whereas in the opinion of the legislature this fact renders the immediate passage of this act necessary for the preservation of the peace, health and safety and constitutes an emergency within the meaning of the constitution, now therefore:

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

Section thirty-seven of chapter eight of the revised statutes is hereby amended by striking out the word "twenty-five" in the twelfth line of said section and inserting in its place the word 'twenty;' also by striking out the word "twenty-five" in the fourteenth line and inserting in its place the word 'twenty;' also by striking out the word "fifty" in the fifteenth line of said section and inserting in its place the word 'forty;' also by striking out the word "twenty-five" in the seventeenth line and inserting in its place the word 'forty;' also by striking out the word 'twenty;' also by striking out the word "four" in the nineteenth line and inserting the word 'six,' so that said section when amended shall read as follows:

'Section 37. The amount of such annual excise tax shall be ascertained as follows: When the gross receipts of such corporation, association or person collected within this state on account of its telephone or telegraph business during the year for which the tax is assessed on such corporation, association or person exceed one thousand dollars and do not exceed five

Preamble.

How tax shall be ascertained.

Section 37, chapter 8, R. S., amended.