

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SEVENTY-SIXTH LEGISLATURE

OF THE

STATE OF MAINE

*1913*

Including Acts and Resolves of the Special Session held  
in 1912.

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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  
KENNEBEC JOURNAL PRINT  
1913

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-Sixth  
Legislature

*1913*

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CHAP. 118 carry away, destroy or injure trees, shrubs, grain, grass, hay, fruit, vegetables, turf or soil thereon, shall be punished by fine not exceeding one hundred dollars and imprisonment for not more than ninety days.'

Approved March 25, 1913.

### Chapter 118.

An Act Relating to Mutual Fire Companies Transacting Factory and Mill Insurance Only.

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

Annual tax on mutual fire insurance companies transacting factory or mill insurance.

Mutual fire insurance companies incorporated under the laws of other states, which insure only factories or mills or property connected with such factories or mills, may be admitted to this state upon complying with the conditions set forth in the revised statutes of this state and amendments thereto, and shall comply with all the requirements of said statutes except that in lieu of all other taxation upon premiums in this state, such companies shall annually pay a tax at the rate of two per cent on gross premiums in force on risks in this state, after deducting the unabsorbed portion of such premium, computed at the rate of return actually made on annual policies expiring during the year by said insurance companies. Such companies shall, on or before the thirty-first day of each January, make a return, under oath, to the insurance commissioner, showing the gross premiums in force on risks in this state on the thirty-first day of December previous and the unabsorbed portion of such premiums computed at the rate of return actually made on annual policies expiring during the year by said insurance companies. Said tax shall be assessed by the board of state assessors, upon the certificate of the insurance commissioner, to be seasonably furnished therefor, and certified to the treasurer of state on or before the first day of April, and the same shall 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.

—shall make return to the insurance commissioner.

—if tax is not paid right to do business shall be suspended.

Approved March 25, 1913.