

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

STATE OF MAINE

ENACTED BY THE

Seventy-Seventh Legislature

1915

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Seventy-Seventh Legislature

1915

[supplied from page 1 of volume]

CHAP. 30 of the peace, trial justices, and notaries public, whose commissions are then in force, and the evidence of whose qualification has been filed in his office within the six months next preceding the time of forwarding such lists, which shall contain the name and residence of every such officer, the date of his commission, and the county or counties for which he is commissioned, and he shall send at the same time two copies of such lists to each of the clerks of the State courts.'

Approved March 8, 1915.

Chapter 30.

An Act to Amend Section Fifty-four of Chapter Two of the Revised Statutes, Relating to the Bond of the Treasurer of State.

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

Ch. 2,
Sec. 54,
R. S.,
amended.

Section fifty-four of chapter two of the Revised Statutes is hereby amended by inserting after the word "therein" in the third line thereof, the following words: 'or with two or more surety companies authorized to transact business therein as sureties,' so that said section as amended shall read as follows:

—bonding
of State
Treasurer.

'Section 54. The Treasurer of State shall keep his office at the seat of government, and give the bond required by the Constitution, to the State of Maine, with good and sufficient sureties residing therein, or with two or more surety companies authorized to transact business therein, as sureties, in the penal sum of not less than one hundred and fifty thousand dollars.'

Approved March 8, 1915.

Chapter 31.

An Act to Amend Paragraph Two of Section Thirteen of Chapter Nine of the Revised Statutes as Amended by Chapter Eighty of the Public Laws of Nineteen Hundred Nine and as Further Amended by Chapter One Hundred Seventy-three of the Public Laws of Nineteen Hundred Thirteen, Relative to the Taxation of Personal Property Owned Outside of the State.

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

Ch. 9,
Sec. 13,
R. S.,
as amended
by Ch. 80,
P. L. 1909,
as further
amended by
Ch. 173,
P. L. 1913,
further
amended.

Paragraph two of section thirteen of chapter nine of the Revised Statutes, as amended by chapter eighty of the Public Laws of nineteen hundred nine and as further amended by chapter one hundred seventy-three of the Public Laws of nineteen hundred thirteen, is hereby further amended by inserting after the word "store" in the tenth line of said paragraph the word 'storehouse,' also by striking out the word "third" in the sixth

line from the end of said section and inserting in place thereof the word 'fourth,' so that said paragraph as amended shall read as follows:

CHAP. 31

'II. Personal property, including yachts and pleasure vessels whether propelled by sail, steam, gasoline or otherwise, which on the first day of each April is within the State and owned by persons residing out of the State or by persons unknown; except vessels built, in process of construction, or undergoing repairs, and hides and the leather, the product thereof, when it appears that the hides were sent into the State to be tanned, and to be carried out of the State, when tanned, shall be taxed either to the owner, if known, or to the person having the same in possession, or to the person owning or occupying any store, storehouse, shop, mill, wharf, landing, shipyard or other place therein where said property is on said day, and a lien is created on said property in behalf of such person, which he may enforce for the repayment of all sums by him lawfully paid in discharge of the tax. A lien is also created upon the property for the payment of the tax, which may be enforced, by the constable or collector to whom the tax is committed, by a sale of the property, as provided in sections twelve, eighteen and nineteen of chapter ten. If any person pays more than his proportionate part of such tax, or if his own goods or property are applied to the payment and discharge of the whole tax, he may recover of the owner such owner's proper share thereof. Persons engaged in tanning leather in the State, shall on or before the first day of each April, furnish to the assessors of the town where they are carrying on said business, a full account, on oath, of all hides and leather on hand received by them from without the State, and all hides and leather on hand from beasts slaughtered in the State, which last named hides and leather shall be taxed in the town where they were tanned. The words "vessels built" in the fourth line shall not be construed so as include pleasure vessels or boats. Provided, however, that pleasure vessels or boats in the State on the first day of each April whose owners reside without the State, and which are left in this State temporarily by the owners for the purposes of repairs, shall not be taxable under the provisions of this section.'

Personal property owned outside of State shall be taxed—exceptions.

—Lien created.

—recover overpaid tax from owner.

—assessors shall be furnished list by persons engaged in tanning.

—pleasure boats—proviso.

Approved March 8, 1915.