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

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Chapter 63.

CHAP. 63

An Act to Amend Chapter Thirty-one of the Revised Statutes by Including Shooting Galleries in the Provisions Thereof.

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

Section 1. Section three of chapter thirty-one of the Revised Statutes is hereby amended by inserting after the word "bowling-alley" in the first line thereof the words 'shooting gallery,' and by inserting after the word "alley" in the second line thereof the word 'gallery,' so that said section, as amended, shall read as follows:

Ch. 31, Sec. 3, R. S., amended.

'Section 3. Whoever keeps a bowling-alley, shooting gallery, pool, bagatelle or billiard room without a license, forfeits ten dollars for each day that such alley, gallery or room is so kept.'

Penalty for operating without license.

Section 2. Sections four to eight, both inclusive, of said chapter thirty-one shall apply to and shall include shooting galleries and the keepers thereof.

Shall include shooting galleries and keepers.

Approved March 11, 1915.

Chapter 64.

An Act to Amend Section Two of Chapter Thirty-two of the Revised Statutes, as Amended by Chapter Two Hundred Six of the Public Laws of Nineteen Hundred Thirteen, Relating to Ice Fishing in Forest Lake, in Cumberland County.

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

So much of section two of chapter thirty-two of the Revised Statutes, as amended by chapter two hundred six of the Public Laws of nineteen hundred thirteen, as prohibits fishing through the ice in Forest lake, so-called, in the county of Cumberland, in accordance with the general law of the State relating to ice fishing, is hereby repealed.

Ice fishing in Forest lake permitted,

Approved March 11, 1915.

Chapter 65.

An Act to Amend Sections Twenty-five and Thirty of Chapter Nine of the Revised Statutes, Relating to the Taxation of the Property of Corporations.

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

Section 1. Section twenty-five of chapter nine of the Revised Statutes, as amended by chapter sixteen of the Public Laws of nineteen hundred seven, is hereby further amended by striking out the words "made personal by their charters and" in the sec-

Ch. 9, Sec. 25, R. S., as amended by Ch. 16, P. L. 1907, further amended.

Снар. 65

ond and third lines of said section, so that said section as amended ed shall read as follows:

-shall be taxed in town where property is located. 'Section 25. The buildings, lands and other property of manufacturing, mining and smelting corporations, not exempt from taxation, and all stock used in factories, shall be taxed to the corporation, or to the persons having possession of their property or stock, in the town or place where the corporations are established, or the stock is manufactured; and the buildings and lands and other property of agricultural and stock raising corporations shall be taxed to the corporation, or to the person having possession of the property, in the towns where the buildings and lands are situated and where the personal property is kept; and there shall be a lien for one year on such property and stock for payment of such tax, and it may be sold for payment thereof, as in other cases; and shares of the capital stock of such corporations shall not be taxed to their owners.'

Tax secured by lien.

Ch. 9, Sec. 30, R. S., amended.

Section 2. Section thirty of chapter nine of the Revised Statutes is hereby amended by inserting after the word "corporation" where it first occurs in the second line of said section, the words 'an agricultural and stock raising corporation,' so that said section as amended shall read as follows:

'Section 30. Stock of any bank or other corporation, except

a manufacturing corporation, an agricultural and stock raising corporation or corporation mentioned in section twenty-six, held by persons out of the State, or unknown, which has not been certified according to section twenty-four of chapter forty-seven, in any town in the State, and is not there assessed; and the stock of any bank or such other corporation appearing by the books thereof to be held by persons residing out of the State, or whose residence is unknown to the assessors, shall unless exempt be assessed in the town where such bank or other corporation is located, or transacts its ordinary business; and such town has a lien on such stock and all dividends thereon, from the date of such assessment, until such tax and all costs and expenses arising in the collection thereof are paid. No assignment, sale, transfer or attachment passes any property in such

Taxation of property held by unknown persons out of the State.

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Exemption from sale.

Approved March 11, 1915.

stock unless the vendee first pays such tax and cost.'