

Acts and Resolves

As Passed by the

# Seventy-Eighth Legislature

OF THE

## STATE OF MAINE

### 1917

Including Acts and Resolves of the Special Session of the Seventy-Seventh Legislature held in 1916.

Published by the Secretary of State, in accordance with the Resolves of the Legislature approved June 28, 1820, March 18, 1840, and March 16, 1842.

> THE LEWISTON JOURNAL CO. LEWISTON, MAINE 1917

## **PUBLIC LAWS**

### OF THE

# **STATE OF MAINE**

As Passed by the Seventy-Eighth Legislature

1917

[supplied from page 1 of volume]

#### TAXATION-MOTOR VEHICLES.

**CHAP. 52** 

child when absent therefrom, and any parent or guardian of any such child or children, wilfully refusing to allow said children under his control to attend school or opposing said agent in arresting and taking said children to school, may be prosecuted by said agent in the name of the state before the nearest trial justice, and if found guilty shall forfeit a sum not exceeding twenty dollars for the use of the schools in the township wherein said children are residents, or shall be imprisoned for not exceeding thirty days. The state superintendent may supply school books for the schools established under said sections under such conditions as to the purchase and care thereof as he may deem proper.'

Approved March 19, 1917.

### Chapter 52.

An Act to Amend Section Three of Chapter Ten of the Revised Statutes Defining what Constitutes Real Estate for the Purposes of Taxation.

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

R. S., c. 10, § 3, relating to real estate for purposes of taxation, amended. Section three of chapter ten of the revised statutes is hereby amended by inserting after the word "taxation" in the ninth and tenth lines of said section the words 'also transmission lines of electric light and power companies' so that said section as amended shall read as follows:

'Sec. 3. Transmission lines of electric light and power companies to be taxed as real estate. Real estate, for the purposes of taxation, except as provided in section six, includes all lands in the state, together with the water power, shore privileges and rights, forest and mineral deposits appertaining thereto, and all buildings erected on or affixed to the same, and all townships and tracts of land, the fee of which has passed from the state since the year eighteen hundred fifty, and all interests in timber upon public lands derived by permits granted by the commonwealth of Massachusetts; interest and improvements in land, the fee of which is in the state; and interest by contract or otherwise in land exempt from taxation; also transmission lines of electric light and power companies. There shall be a lien to secure the payment of all taxes legally assessed on real estate as defined in this section, which shall take precedence of all other claims on said real estate and interests, and shall continue in force until said taxes are paid.'

Approved March 22, 1917.

### Chapter 53.

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

R. S., c. 26, § 24, relating to dealers' registration of motor vehicles, amended. Section twenty-four of chapter twenty-six of the revised stat-

#### 42

An Act to Amend Section Twenty-four of Chapter Twenty-six of the Revised Statutes, Relating to the Registration of Manufacturers and Dealers in Motor Vehicles.