

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eightieth Legislature

OF THE

STATE OF MAINE

1921

Including Acts and Resolves of the Special Session held in 1920.

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Eightieth Legislature

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[supplied from page 3 of volume]

CHAP. 175

state road; (or shall dispose of slash and debris caused by cutting in such a manner that inflammable material shall not remain on the ground within fifty feet of the limit of the right of way of a railroad or center of the wrought portion of any plantation, town, city, county or state road). Any person, firm, corporation or agent cutting any forest growth on property adjacent to woodlands owned by another within the state outside the limits of the Maine forestry district and all such firms, persons and corporations, who by themselves, their agents, servants, licensees, permittees or lessees operate, or permit operation of portable sawmills on land which borders on woodland shall dispose of slash and debris caused by cutting in such a manner that inflammable material shall not remain on the ground within fifty feet of the line of cutting on the side or sides towards such woodland. Provided, however, that consent and direction in writing from the forestry department shall be required for the burning of such brush or slash or for the burning of blueberry land when such land is adjacent to any forest growth except when the ground is covered with snow. The forest commissioner shall cause to be furnished to all the chief forest fire wardens and to the municipal officers of all towns and organized plantations of the state, blank permits, signed by him, for the burning of brush or slash or for the burning of blueberry land. Any chief forest fire warden or the municipal officers of the town, in the county where the land is located, shall have full authority to countersign and grant such permits signed by the forest commissioner. The forest commissioner may, however, in any particular case called to his attention, overrule the decision of the chief forest fire warden or the municipal officers, and himself grant the permit asked for or forbid the granting of the same. Whoever violates any of the provisions of this section shall on conviction thereof be punished by a fine of fifty dollars.'

Approved April 8, 1921.

Chapter 175.

An Act to Amend Section Two of Chapter Sixty-nine of the Revised Statutes, Relating to Inheritance Taxes.

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

R. S., c. 69, § 2; providing that attorney general may settle inheritance tax in case of life estates and when impossible to compute present value. Section two of chapter sixty-nine of the revised statutes is hereby amended by adding thereto the following: 'The executor, administrator, or trustee of a resident or non-resident estate coming within the provisions of this statute is hereby authorized and empowered to compromise the amount of tax due to the state under this chapter with the attorney general,' so that said section, as amended, shall read as follows:

'Sec. 2. Executor, administrator or trustee of estate authorized to compromise amount of tax with attorney general. Whenever property shall descend by devise, descent, bequest or grant to a person for life or for a term of years and the remainder to another, except to or for the use of any educational, charitable, religious or benevolent institution in this state, the value of the prior estate shall be determined by the Actuaries' Combined Experience Tables at four per cent compound interest and a tax imposed at the rate prescribed in the preceding section for the class to which the devisee, legatee or grantee of such estate belongs and a tax shall be imposed at the same time upon the remaining value of such property at the rate prescribed in said section for the class to which the devisee, legatee or grantee of such remainder belongs, subject to the exemptions provided in the preceding section.

'In every case in which it is impossible to compute the present value of any interest, by reason of such interest being conditioned upon the happening of a contingency or dependent upon the exercise of a discretion or subject to a power of appointment or otherwise, the attorney general may effect such settlement of the tax as he shall deem for the best interest of the state and payment of the sum so agreed upon shall be a full satisfaction of such tax. The executor, administrator, or trustee of a resident or non-resident estate coming within the provisions of this statute is hereby authorized and empowered to compromise the amount of tax due to the state under this chapter with the attorney general.'

Approved April 8, 1921.

Chapter 176.

An Act to Regulate Certain Internal Affairs of the Passamaquoddy Tribe of Indians.

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

Sec. 1. Supervision of schools at Pleasant Point and at Peter Dana's Point; report to be made to governor and council; compensation of superintendents. The school at the Pleasant Point Reservation shall be under the care and supervision of the superintendent of schools of the Town of Perry or of the school union of which Perry may be a member. The school at Peter Dana's Point shall be under the care and supervision of the superintendent of schools of the Town of Princeton, or of the school union of which Princeton may be a member. Said superintendents shall visit said schools at least four times during each school term; regulate the grades and courses of study; assist the teachers and scholars by counsel, or discipline; and make report once