

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-first Legislature

OF THE

STATE OF MAINE

1923

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PUBLIC LAWS
OF THE
STATE OF MAINE

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with intent that the same shall be sold by any person or aid or assist any person in such sale. Whoever violates this section shall be fined not less than one hundred dollars nor more than five hundred dollars and costs, and in addition thereto be imprisoned for not less than two months nor more than six months, and in default of payment of said fines and costs, he shall be imprisoned six months additional.'

Sec. 3. R. S., c. 127, sec. 28; relating to forfeiture of intoxicating liquors intended for sale, amended. Section twenty-eight of chapter one hundred and twenty-seven of the revised statutes is hereby amended by striking out the whole of said section and inserting in place thereof the following :

'**Sec. 28.** Liquors forfeited to county where seized. Intoxicating liquors kept or deposited in the state, intended for sale, and the vessels in which they are contained, are contraband and shall be forfeited to the county in which they are seized under this chapter. And in all cases where an officer may seize intoxicating liquors or the vessels containing them, upon a warrant, he may seize the same without a warrant, and keep them in some safe place for a reasonable time until he can procure such warrant.'

Approved April 4, 1923.

Chapter 168.

An Act to Amend Section Sixty-one of Chapter Nine of the Revised Statutes, as Amended by Chapters One Hundred Fifty-six and Two Hundred Twenty-one of the Public Laws of Nineteen Hundred and Nineteen, Relating to Taxation of Savings Banks.

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

R. S., c. 9, sec. 61; P. L., 1919, c. 156, 221; relating to deductions to be made in determining value of franchises of savings banks for taxation. Section sixty-one of chapter nine of the revised statutes, as amended by chapters one hundred fifty-six and two hundred twenty-one of the public laws of nineteen hundred and nineteen, is hereby further amended by striking out the words "the shares of corporation stocks such as are by law of this state free from taxation to the stockholders" in the tenth, eleventh and twelfth lines of said chapter as amended by said chapter two hundred and twenty-one of the public laws of nineteen hundred and nineteen, and inserting in place thereof the following, to wit : 'all shares of stock of any trust companies or national banks located and doing business in this state, and all such shares of stock in other corporations as are by law of this state free from taxation to the stockholders,' so that said section, as amended, shall read as follows :

'**Sec. 61.** Shares of stock of trust companies and national banks, to be deducted. On and after the first day of July, nineteen hundred and six-

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teen, the board of state assessors shall determine the values of the several franchises of the said banks and institutions according to the following rule, instead of the rule given in the preceding section: from the average amount of deposits, reserve fund and undivided profits so returned by each bank or institution there shall in each case be deducted an amount equal to the value so determined of United States obligations, all bonds, notes and other obligations issued after the first day of February, nineteen hundred and nine, by this state, or any county, municipality, village corporation, light and power district or water district therein, all shares of stock of any trust companies or national banks located and doing business in this state, and all such shares of stock in other corporations as are by law of this state free from taxation to the stockholders, investments in such notes and bonds secured by mortgages on real estate in this state as are exempt from taxation in the hands of individuals and the assessed value of real estate owned by the bank or institution, and also an amount equal to three-fifths of the value so determined of such other assets, loans and investments as by such statement appear to be loans to persons resident or corporations located and doing business in this state, securities of this state, public or private, bonds issued by corporations located and doing business in this state or guaranteed by such corporations, provided, the corporations issuing such bonds be operated by and physically connected with such guaranteeing corporations, and also an amount equal to three-fifths of the cash on hand and cash deposited within the state.'

Approved April 4, 1923.

Chapter 169.

An Act to Amend Section Two of Chapter Thirty-three of the Public Laws of Nineteen Hundred and Twenty-one, Relating to Sanitation of School Houses.

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

Sec. 1. P. L., 1921, c. 33, sec. 2; relating to requirements in construction of sanitary toilets in school buildings, amended. Paragraph one of section two, of chapter thirty-three, of the public laws of nineteen hundred twenty-one, is hereby amended by inserting before the word "On" in the first line, the following: 'It shall be the duty of all towns to complete a portion of the improvements hereinafter mentioned each year, so that,' and by striking out the words "twenty-four" in the second line and inserting in place thereof the words 'twenty-seven,' so that said paragraph, as amended, shall read as follows:

'Sec. 2. Time limit extended to September 1, 1927; portion of work to be completed each year. It shall be the duty of all towns to complete a