

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-fourth Legislature

OF THE

STATE OF MAINE

1929

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Eighty-fourth Legislature

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excise tax and issue to each person paying it, the receipt therefor prescribed in section eighty.

Sec. 82. Tax reduced in September. The excise tax under the provisions of this chapter during the period beginning with September first and ending with December thirty-first shall be one-third of the sum named in section seventy-six.

Sec. 83. Deposit and use of excise tax funds. Each designated city official and treasurer of each town shall keep an account of the money received by him for said excise taxes, and deposit the same in the city or town treasury monthly. Failure so to deposit shall be cause for immediate removal from office. All moneys collected in accordance with the provisions of this act shall be apportioned between such town, city and any village corporation, sewer district, fire district or other public municipal corporation, in the same manner as the moneys now collected for taxes assessed on property located within such town or city.

Sec. 84. Provision for unorganized places. The collector of taxes of any adjacent town or the city treasurer of any adjacent city shall receive the excise tax and issue the receipt prescribed therefor under this chapter to persons residing in unorganized places in any county. Such fees shall be for the use of the town in which such tax is paid.

Sec. 85. Penalty for false statements. Any person wilfully making any false statement to any person charged with the duty of receiving this tax and issuing the receipt therefor, when making statement for the purpose of the levy of said tax hereunder, shall be fined not more than twenty-five dollars.'

Approved April 13, 1929.

Chapter 306.

An Act Relating to Auxiliary State Forests.

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

Sec. 1. Forest commissioner to have charge of auxiliary state forests. The forest commissioner shall have full charge of all auxiliary state forests, as the same are hereinafter defined.

Sec. 2. What auxiliary state forests shall include. Auxiliary state forests shall include all areas owned by corporations, firms, or individuals, now covered by trees or which shall be planted to trees for use as fuel, manufacture or sale, and which are capable of producing fifteen thousand feet, board measure, of soft wood, and eight thousand feet, board measure, of hardwood, or their equivalent, per average acre, exclusive of ledges,

swamps, bogs, or ponds, the owner of which, shall in cities and organized townships have filed with assessors and forest commissioner plans or description of such tracts with a request that the same be included as a part of the auxiliary forests of the state; upon receipt of application of owners for inclusion of land as a part of the auxiliary state forests, the primary purpose of which shall be to produce timber for manufacture or sale, the assessors shall notify the owner within thirty days of the acceptance or rejection of said application. If the assessors reject the application or fail to take action within thirty days, the applicant may appeal to the forest commissioner, who shall have an investigation made, and, if in his judgment the land is capable of producing timber as required by this section, shall grant such application.

Sec. 3. How appraised. State, town and plantation assessors shall, for the purpose of taxing auxiliary state forests, appraise only the land, which shall be appraised at the same valuation as stripped forest land in the same vicinity; provided, however, that such valuation shall not exceed two dollars per acre, independent of any great pond therein.

Sec. 4. Tax exemption. No person desiring to clear land for agricultural purposes, for building, or for highways, or to cut trees for use in buildings camps, dams, or the construction of ways, or for use as fuel in the course of lumbering operations, or from his own land for use upon his farm in the ordinary course of good husbandry, shall pay tax under this act, unless the wood so cut is to be sold for fuel or sold or used for manufacture.

Sec. 5. Tax to be paid to cities and towns. All persons, firms or corporations owning auxiliary state forests, and who are engaged in the business of cutting trees therefrom for market or manufacture shall pay to the various cities, towns and plantations, where the land from which said trees so cut is located, a tax of one-half of one per cent, if cut during the first year, two per cent for the second year, three per cent for the third year, four per cent for the fourth year, five per cent for the fifth year, and thereafter upon the stumpage value of all trees so cut and during the year ending the first day of April the value of the stumpage so cut, and shall make a return to the assessors each year stating the amount of each kind of wood or timber cut during the preceding year ending April first, together with the estimated stumpage value or actual stumpage price received therefor.

Sec. 6. Penalty for violations of act. Any person, firm or corporation refusing to make the returns required by this act within the time limited herein or any person who shall knowingly or wilfully make a false return of the quantity of logs cut or the number of cords of wood cut, during

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any season, or who shall cut any trees from the auxiliary state forests contrary to the provisions of this act shall be punished by a fine not exceeding one thousand dollars.

Sec. 7. Area of town limited. Provided, however, that in any one year not more than ten per cent of the area of a town can be admitted as a part of the auxiliary state forests of the state if the assessors of said town file a protest with the forest commissioner within ten days from the date of application for admission.

Sec. 8. Withdrawal by payment of tax. Provided that all or any part of any land included in the auxiliary state forest may be withdrawn by filing with the forest commissioner description of such land and the payment of the tax on the full value of trees thereon.

Sec. 9. Inconsistent acts repealed. Chapter one hundred and seventy-eight of the public laws of nineteen hundred and twenty-one, as amended by chapter one hundred and thirty-eight of the public laws of nineteen hundred and twenty-three, and all other acts or parts of acts inconsistent herewith are hereby repealed.

Approved April 13, 1929.

Chapter 307.

An Act Relating to Deposits in the Names of Two or More Persons in Banks, Institutions for Savings, Trust Companies, or Shares in Loan and Building Associations.

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

P. L., 1923, c. 144, sec. 25; relating to deposits in the name of two persons, amended. Section twenty-five of chapter one hundred and forty-four of the public laws of nineteen hundred and twenty-three is hereby amended by striking out the entire section twenty-five and inserting the following in lieu thereof:

'Sec. 25. (a) Deposit, interest or dividends may be paid to either of said persons. When a deposit has been made, or shall hereafter be made in any bank, institution for savings, or trust company, or shares have been already issued or shall be hereafter issued in any loan and building association transacting business in this state, in the names of two or more persons, payable to either, or payable to either or the survivor, such deposit or any part thereof, or the interest or dividends thereon, may be paid to any or either of said persons whether the other or others be living or not, or to the legal representative of the survivor of said persons, and the receipt or acquittance of the persons to whom said payment is so made shall be a valid and sufficient release and discharge to such bank, institution for