

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-eighth and Eighty-ninth  
Legislatures

OF THE

STATE OF MAINE

From April 24, 1937 to April 21, 1939

AND

MISCELLANEOUS STATE PAPERS

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Published by the Secretary of State, in conjunction  
with the Revisor of Statutes in accordance with the  
Resolves of the Legislature approved June 28, 1820,  
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AUGUSTA, MAINE  
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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Eighty-ninth Legislature

1939

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**CHAP. 173**

paid on account of federal estate taxes shall be allowed as a deduction in resident or nonresident estates. If after determination and certification of the full amount of the tax upon an estate or any interest therein or part thereof the estate shall receive or become entitled to property in addition to that shown in the inventory or disclosed to the commissioner, the executor, administrator, trustee or other fiduciary shall forthwith notify the commissioner who shall upon being thus or otherwise informed determine the amount of additional tax, if any, due and payable thereon and shall certify the said amount to the person by whom such tax is payable, which amount shall be due and payable 30 days from the date of the certification; provided, that a fiduciary shall be personally liable to pay only so much of said additional tax as is computed on the additional property actually received by him and that a beneficiary receiving any part of such additional property shall be liable to pay so much of the tax thereon as is not chargeable as aforesaid to a fiduciary.'

Approved April 6, 1939.

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**Chapter 172**

**AN ACT Relating to Reports to Towns of Excise Tax Payments.**

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

P. L., 1933, c. 166, repealed. Chapter 166 of the public laws of 1933 is hereby repealed.

Approved April 6, 1939.

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**Chapter 173**

**AN ACT Relative to Jail Auditors.**

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

R. S., c. 94, § 38, amended. Section 38 of chapter 94 of the revised statutes is hereby amended to read as follows:

'Sec. 38. Commissioners to furnish supplies for jails; not to be interested parties; bills and accounts to be audited. The county commissioners of the several counties shall, without extra charge or commission to themselves or to any other person, procure all necessary supplies, including necessary food, fuel, bedding, and clothing for the jails and the prisoners therein to be furnished and purchased under their direction and at the ex-

**CHAP. 175**

pense of the counties. No county commissioner shall be interested directly or indirectly in the purchase of any such supplies or in any contract therefor made by the board of which and while he is a member thereof, and all contracts made in violation hereof are void. A suitable person shall be employed to prepare the food of the prisoners in each county at the expense of the county, and the service of the food to the prisoners shall be under the general direction of the jailer, master or keeper. The person employed to prepare the food of the prisoners shall be appointed by the sheriff in each county subject to the approval of the county commissioners. The county commissioners may at any time direct specific rations or articles of food, clothing, soap, fuel, or other necessaries to be furnished and served to the prisoners. The bills and accounts for supplies furnished and the items of expense incurred in preparing and serving the same shall be audited quarterly by some competent person appointed by one of the justices of the superior court and paid by the county treasurer. For services in auditing said account said justice shall allow reasonable compensation to be paid from the county treasury by the state department of audit, as provided by chapter 206 of the public laws of 1937.'

Approved April 6, 1939.

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**Chapter 174****AN ACT Relative to Trapping Season.**

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

R. S., c. 38, § 72, amended. Paragraph (g) of section 72 of chapter 38 of the revised statutes, as revised, is hereby repealed.

Approved April 6, 1939.

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**Chapter 175****AN ACT Relating to Vacancies in Town Offices.**

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

R. S., c. 5, § 30, amended. Section 30 of chapter 5 of the revised statutes is hereby amended to read as follows:

'Sec. 30. Vacancies in town offices; exceptions. When by reason of nonacceptance, resignation, death, removal, insanity, or other incompetency of a person chosen to a town office, except as provided in sections