

ACTS AND RESOLVES

AS PASSED BY THE

Ninetieth and Ninety-first Legislatures

OF THE

STATE OF MAINE

From April 26, 1941 to April 9, 1943 AND MISCELLANEOUS STATE PAPERS

Published by the Revisor of Statutes in accordance with the Resolves of the Legislature approved June 28, 1820, March 18, 1840, March 16, 1842, and Acts approved August 6, 1930 and April 2, 1931.

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Ninety-first Legislature

1943

TAXATION OF EXPRESS COMPANIES

СНАР. 21

granted to any corporation constructing, owning, controlling, operating or managing any pipe line within or through the state for the transportation as a common carrier for hire of oil, gas, gasoline, petroleum or other liquids or gases, by the municipal officers of any city or town, to locate, lay, construct or maintain its pipes in, along, or under the roads and streets of any such city or town, or by the commissioner of public works or other officer duly appointed by the city government of any city to dig or make excavations in the driveways of any of the public highways of such city, are hereby validated and shall have the same force and effect as if this act had been enacted and in full force and effect at the time of the granting thereof.

Effective July 9, 1943

Chapter 20

AN ACT Relating to Redemption of Cigarette Tax Stamps.

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

P. L., 1941, c. 298, § 7, amended. Section 7 of chapter 298 of the public laws of 1941 is hereby amended to read as follows:

'Sec. 7. Dealers and distributors not to resell stamps; redemption. No distributor or dealer shall sell or transfer any stamps issued under the provisions of this act. The assessor shall redeem any unused, uncancelled stamps presented by any licensed distributor or dealer, at a price equal to the amount paid therefor by such dealer or distributor, and the said assessor may upon proof satisfactory to him, and in accordance with regulations promulgated by him, redeem, at a price equal to the amount paid therefor, Maine cigarette tax stamps affixed to packages of cigarettes which have become unfit for use and consumption or unsalable, and the treasurer of state shall provide, out of money collected hereunder, the funds necessary for such redemption.'

Effective July 9, 1943

Chapter 21

AN ACT Relating to Taxation of Express Companies.

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

Sec. 1. R. S., c. 12, § 46, amended. Section 46 of chapter 12 of the revised statutes is hereby amended to read as follows:

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