

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

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.

---

KENNEBEC JOURNAL  
AUGUSTA, MAINE  
1943

---

---

**PUBLIC LAWS**

OF THE

**STATE OF MAINE**

As Passed by the Ninety-first Legislature

**1943**

---

---

## CHAP. 22

'Sec. 46. Companies and persons doing express business to apply annually for license and to pay tax. Every corporation, company, or person doing express business on any railroad, steamboat, or vessel in the state, shall, annually, before the 1st day of May, apply to the treasurer of state for a license authorizing the carrying on of said business and any such corporation, company, or person, neglecting to make application as aforesaid, ~~forfeits shall be punished by a fine of \$50, to be recovered by action of debt in the name of the state complaint or indictment;~~ every such corporation, company or person shall ~~annually~~ pay to the treasurer of state 4% of the gross receipts of said business for the ~~year ending on the 1st day of April preceding~~ 9 months ending on the 31st day of December, 1943, and 4% of the gross receipts of said business for each 12 month period thereafter. Said 4% shall be on all business done in the state, including a proportional part on all express business coming from other states or countries into this state, and all going from this state to other states or countries, provided, however, that nothing herein applies to goods or merchandise in transit through the state.'

Sec. 2. R. S., c. 12, § 47, amended. Section 47 of chapter 12 of the revised statutes is hereby amended to read as follows:

'Sec. 47. Annual return to state tax assessor; assessment of tax. Every such corporation, company, or person, shall, by its properly authorized agent or officer, annually, on or before the 1st day of ~~May~~ February make a return under oath to the state tax assessor, stating the amount of said receipts for all express matter carried within the state as specified in the preceding section; whereupon, the state tax assessor shall, on or before the 15th day of ~~May~~ February following, assess the tax therein provided, and forthwith certify the same to the treasurer of state, who shall thereupon notify said corporations, companies, or persons, and said taxes shall be paid into the state treasury on or before the 15th day of ~~June~~ March following.'

Effective July 9, 1943

---



---

## Chapter 22

AN ACT Relating to Assessment of Taxes on Lands in Places not Incorporated.

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

R. S., c. 13, § 37, amended. Section 37 of chapter 13 of the revised statutes is hereby amended to read as follows:

'Sec. 37. Lands in places not incorporated may be taxed by the state.'

Lands not exempt, and not liable to be assessed in any town, may be taxed by the legislature for a just proportion of all state, county and forestry district taxes as herein provided for ordering the state, county and forestry district taxes upon property liable to be assessed in towns. The board of equalization shall make lists thereof, with as many divisions as will secure equitable taxation, conforming as near as convenient to known divisions and separate ownership ~~and report the same to each successive legislature.~~

Effective July 9, 1943

---

---

## Chapter 23

### AN ACT Relating to the Election of Town Officers.

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

R. S., c. 5, § 44, amended. Section 44 of chapter 5 of the revised statutes is hereby amended to read as follows:

'Sec. 44. Form of ballots and by whom prepared; selectmen; number to be elected to be determined by voters; how their names shall be printed on the ballot; questions to be submitted to voters. All ballots for use in such elections shall be prepared by the town clerk. Every general ballot, or ballot intended for the use of all voters, which shall be printed in accordance with the provisions of said sections 38 to 52, inclusive, shall contain the names of all candidates whose nominations for any offices specified in the ballot have been duly made, and shall contain no other names. The names of candidates for each office shall be arranged under the designation of the office in alphabetical order according to surnames, but candidates for selectmen, assessors, and overseers of the poor respectively, shall be named and designated in the ballot in as many groups as the town shall by vote have determined there are to be individuals on any such board. Previous to balloting the voters may determine by majority whether to elect 3, 5, or 7 selectmen, assessors, or overseers of the poor respectively. **Provided, that if the town shall have fixed the number and term of such officers under the provisions of section 13, the ballot shall conform thereto.** Without such determination 3 shall be elected. ~~The candidate or candidates~~ ~~The three~~ ~~(or if so determined five or seven)~~ having the largest number of votes shall be declared elected. There shall be left at the end of the list of candidates for each different office as many blank spaces as there are persons to be elected to such office, in which the voter may insert the name of any person not printed on the ballot for whom he desires to vote as candidate to such office. Whenever any question is submitted to the vote of the people of the town, in accordance with a statute providing for such submission,