

MAINE STATE LEGISLATURE

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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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1943

PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Ninety-first Legislature

1943

CHAP. 28.

allowance under any other pension or retirement provisions supported wholly or in part by the state, anything to the contrary notwithstanding, except that any service rendered as a teacher, superintendent or supervisor prior to becoming a member of this system shall be considered as creditable service under this act, and any funds which have accumulated to his benefit under any teachers' pension plan shall be transferred to this system; provided, however, that membership shall be optional in the case of any class of elected officials or any class of officials appointed for fixed terms.'

Effective July 9, 1943

Chapter 27

AN ACT Relating to Abatements and Supplementary Assessments of Taxes by State Tax Assessor.

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

R. S., c. 12, § 14, amended. Section 14 of chapter 12 of the revised statutes is hereby amended to read as follows:

'Sec. 14. State tax assessor may make abatement of taxes. The state tax assessor may, within ~~one year~~ 3 years from the assessment, if justice requires, make an abatement of any state, county, or forestry district taxes. A list of such abatements, and the amount of the same, shall be transmitted by the state tax assessor to the treasurer of state, and such amount or amounts shall be deducted from such taxes.

The state tax assessor may, within 2 years from the assessment, if justice requires, make a supplementary assessment of any tax of which the original assessment is required by law to be made by the bureau of taxation. Such supplementary assessment shall be made in the same manner as the original assessment and the taxes so assessed shall be committed and collected accordingly.'

Effective July 9, 1943

Chapter 28

AN ACT Relating to Taxation of Railroad Companies.

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

R. S., c. 12, § 31, amended. Section 31 of chapter 12 of the revised statutes is hereby amended to read as follows: