

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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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:

'Sec. 31. Tax, how fixed; notice to companies. The state tax assessor, on or before the 1st day of each ~~April~~ May, shall determine the amount of such tax, and report the same to the treasurer of state, who shall forthwith give notice thereof to the corporation, person, or association upon which the tax is levied.'

Effective July 9, 1943

Chapter 29

AN ACT Relating to Transfers from Appropriations for the Courts to Meet Expenses of Board of Bar Examiners.

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

R. S., c. 125, § 55, amended. Section 55 of chapter 125 of the revised statutes is hereby amended to read as follows:

'Sec. 55. Incidental expenses of the examining boards. The secretary of each board mentioned in the 5 preceding sections shall be treasurer of the board of which he is a member; he shall receive all fees, charges, and assessments payable to the board, and shall quarterly on the last secular days of March, June, September and December account for and pay to the treasurer of state all sums so received. All money so received by the treasurer of state from each board shall constitute a continuous carrying account for the payment of the compensation and expenses of the members, and the expenses of the board, and for executing the provisions of law relating to each board respectively, and so much thereof as may be required is hereby appropriated for said purposes. The secretary of each board shall also be reimbursed for all expenditures for books, stationery, printing and other necessary expenses actually incurred in the discharge of his duties. All bills for services and expenses of the members of each board shall be audited by the state auditor and paid from the respective funds held in the state treasury as aforesaid; but in no event shall payment for services and expenses of the members of any board exceed the amounts received by the treasurer of state from the treasurer of said board, except that in the discretion of the chief justice of the supreme judicial court and with his written approval any excess in the compensation and expenses of members of, and other expenses of, the board of examiners of applicants for admission to the bar over the receipts of said board shall be paid and met by transfers of sufficient funds from the appropriations for the supreme judicial and superior courts. Any balance remaining to the credit of any board at the end of any year shall be carried forward to the next year.'

Effective July 9, 1943