

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.

KENNEBEC JOURNAL
AUGUSTA, MAINE
1943

PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Ninety-first Legislature

1943

Chapter 178

AN ACT Relating to Clerk Hire in the Cumberland County Clerk of Courts' Office.

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

Sec. 1. R. S., c. 125, § 46, amended. The 4th paragraph of section 46 of chapter 125 of the revised statutes, as amended, is hereby further amended to read as follows:

'Cumberland county: for clerks in the office of register of deeds, \$5,576; deputy register of deeds, \$1,404; for clerks in the office of register of probate, \$4,030; for clerks in the office of clerk of courts, ~~\$6,124~~ \$6,904; for clerks in the office of recorder of the Portland municipal court, \$2,496; for clerks in the office of county attorney, \$742; for clerks in the office of sheriff, \$728.'

Sec. 2. Limitation of act. This act shall remain in force for a period of 2 years only. It is the intent of the legislature to change the present statute for a period of 2 years only, after which period the present statute shall return to full force and effect.

Effective July 9, 1943

Chapter 179

AN ACT Providing for Taxation of Annuity Premium Considerations.

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

Sec. 1. R. S., c. 60, § 148, amended. Section 148 of chapter 60 of the revised statutes is hereby amended to read as follows:

'Sec. 148. Annuity companies made subject to law relating to life insurance. All corporations, whether incorporated in this state or elsewhere, which issue contracts whereby such corporations, in consideration of a premium to be paid annually or otherwise, agree to pay an annuity commencing in the future, or a sum fixed or to be ascertained by given methods, are hereby made subject, in relation to doing business in this state, to all the provisions of law relating to life insurance, ~~except so far as relates to taxation~~ including all provisions relating to taxation.'

Sec. 2. R. S., c. 12, § 50, amended. Section 50 of chapter 12 of the revised statutes, as amended by section 1 of chapter 1 of the public laws of 1939, is hereby further amended to read as follows:

'Sec. 50. Domestic insurance companies to be taxed on real estate, premiums and annuity considerations. Every life insurance company or association organized under the laws of this state, in lieu of all other taxation, shall be taxed as follows: first, its real estate shall be taxed by the municipality in which such real estate is situated, in the same manner as other real estate is taxed therein. Second, it shall pay a tax of 1% upon all gross direct premiums **including annuity considerations**, whether in cash or notes absolutely payable, received from residents of this state during the year preceding the assessment, as hereinafter provided, first deducting therefrom all return premiums and all dividends paid to policyholders in this state on account of said premiums **or considerations**. Every other insurance company or association organized under the laws of this state, except those mentioned in section 55, including surety companies and companies engaged in the business of credit insurance or title insurance shall as hereinafter provided annually pay a tax of 1% upon all gross direct premiums written, whether in cash or in notes, absolutely payable on contracts made in the state for fire, casualty and other risks, less return premiums thereon and less all dividends paid to policyholders and less all premiums and assessments on policies of insurance issued on farm property.'

Sec. 3. R. S., c. 12, § 51, amended. Section 51 of chapter 12 of the revised statutes, as amended by section 2 of chapter 1 of the public laws of 1939, is hereby further amended to read as follows:

'Sec. 51. To return to insurance commissioner statement of premiums and annuity considerations liable to taxation. Every such domestic life insurance company shall include in its annual return to the insurance commissioner a statement of the amount of premiums **and annuity considerations** liable to taxation as provided in the preceding section, and of the real estate held by it on the 31st day of the previous December, showing in detail the amount of all premiums **including annuity considerations** whether in cash or notes absolutely payable, received by said company from residents of this state during the year preceding the assessment, and all dividends paid policyholders in this state on account of said premiums **or annuity considerations** as required by blanks furnished by the commissioner. The taxes provided by the preceding section shall be assessed and paid as provided in section 59, and said section and section 56 shall be applicable thereto.'

Sec. 4. R. S., c. 12, § 52, amended. Section 52 of chapter 12 of the revised statutes, as amended by chapter 170 of the public laws of 1933 and by section 3 of chapter 1 of the public laws of 1939, is hereby further amended to read as follows:

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'Sec. 52. All insurance companies to pay tax on premiums and annuity considerations. Every insurance company or association which does business or collects premiums or assessments including annuity considerations in the state, except those mentioned in sections 50 and 55, including surety companies and companies engaged in the business of credit insurance or title insurance, shall, for the privilege of doing business in this state, and in addition to any other taxes imposed for such privilege, as hereinafter provided, annually pay a tax upon all gross direct premiums including annuity considerations whether in cash or otherwise, on contracts written on risks located or resident in the state for insurance of life, annuity, fire casualty and other risks at the rate of 2% a year.'

Sec. 5. R. S., c. 12, § 52-A, additional. Chapter 12 of the revised statutes is hereby amended by adding thereto a new section to be numbered 52-A and to read as follows:

'Sec. 52-A. Limitation. The provisions of sections 50, 51 and 52 shall not apply to the taxation of any annuity consideration on any annuity contract issued prior to August 1, 1943.'

Effective July 9, 1943

Chapter 180

AN ACT Relating to Tuition in Secondary Schools.

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

Sec. 1. R. S., c. 19, § 93, amended. Section 93 of chapter 19 of the revised statutes, as amended, is hereby further amended to read as follows:

'Sec. 93. A youth residing in town not supporting a secondary school may attend such school elsewhere; tuition to be paid by town; free tuition while youth maintains satisfactory standards. Any youth who resides with a parent or guardian in any town which does not support and maintain a standard secondary school may attend any approved secondary school to which he may gain entrance by permission of those having charge thereof, provided the said youth shall attend a school or schools whose courses are approved by the commissioner of education ~~and~~. In such case the tuition of said youth, shall not ~~to exceed one hundred dollars~~ \$125 annually for any one youth, except that the tuition shall not exceed \$100 annually for any one youth in a secondary school which has not maintained a pupil-teacher ratio of at least 15 to 1 during the preceding year, or an average pupil-teacher ratio of 15 to 1 during the preceding 5 years, and which does not offer at least 3 courses of study, 2 of which shall be