

# 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

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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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KENNEBEC JOURNAL  
AUGUSTA, MAINE  
1943

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**PUBLIC LAWS**

OF THE

**STATE OF MAINE**

As Passed by the Ninety-first Legislature

**1943**

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## CHAP. 180

'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

industrial or vocational. Said tuition shall be paid by the town in which he said youth resides as aforesaid, and said tuition so paid, shall be made a part of the high school fund of the town receiving the same; and. Towns shall raise annually, as other school moneys are raised, a sum sufficient to pay such tuition charges. Provided, however, that no youth shall be entitled to free tuition under the provisions of this section unless he shall have satisfactorily passed an examination in common school branches, said examination having been given under the direction of the superintendent of schools of the town wherein such youth resides, on papers procured from the commissioner of education, or unless such youth shall have satisfactorily completed a standard common school course of study which has been approved by the commissioner of education; except that any youth who has satisfactorily completed the course of a B class or junior high school, as provided by section 83, shall be entitled to his free tuition, as hereinbefore provided, for the completion of the 4 years of a standard secondary course without the examination herein prescribed; provided, further, that such free tuition privilege shall continue only so long as said youth shall maintain a satisfactory standard of deportment and scholarship. Any youth who otherwise meets the requirements of this section with reference to admission to secondary schools shall be entitled to the payment of his tuition, as herein provided, in any high school of the B class or junior high school for such part of the course of such high school as may be approved as equivalent in grade to the corresponding years of a standard secondary course. Superintendents of schools shall issue certificates of free tuition privilege to persons who may be entitled to free tuition under the provisions of this section. Any school receiving tuition pupils under the provisions of this section shall provide, without additional charge, all text-books, apparatus, and appliances used by said pupils, subject to the provisions of sections 22 to 24, inclusive, of this chapter.'

Sec. 2. R. S., c. 19, § 206, amended. Section 206 of chapter 19 of the revised statutes, as amended, is hereby further amended to read as follows:

'Sec. 206. Reimbursement to towns for tuition for pupils attending secondary schools. When any town shall have been required to pay and has paid tuition for pupils attending secondary schools, as provided by section 93, the superintendent of schools of such town shall make a return under oath to the commissioner of education before the 1st day of September, annually, for the preceding school year, stating the name of each pupil for whom tuition has been paid, the amount paid by the town for each, and the name and location of the school which each has attended. Upon the approval of said return the commissioner of education shall apportion to such town a sum equal to  $\frac{2}{3}$  the amount thus paid by such town. Provided, further, that tuition for such pupils may be paid by towns to an

## CHAP. 181

amount not exceeding the average cost per pupil for the year preceding that for which the tuition is paid in the school attended by such pupil, except that no payment in excess of said average cost shall be made except by a vote of the town, but such payment by any town shall not exceed ~~\$100~~ \$125 for any pupil for any 1 year subject to the provisions of section 93, and reimbursement to any town for any 1 year shall not exceed \$700. Provided, further, that the average cost per pupil shall be determined by dividing the sum of expenditures for instruction, fuel and janitor service, textbooks and supplies, and ordinary minor repairs, by the average daily attendance of all regularly enrolled students. Provided, further, that any town not maintaining a high school may pay tuition for any student who with parents or guardian, resides in said town and who attends an approved school of secondary grade in a town adjacent to the state of Maine in another state, when distance and transportation facilities make attendance in a Maine high school or academy inexpedient. Provided, however, that when pupils are sent from one city, town or plantation to another, any accounts for tuition of such pupils shall become due and payable on the 30th day of June, at the end of that school year; if such accounts be not paid on or before the 1st day of September of that year, the commissioner of education shall pay such accounts, or so much thereof as he shall find to be rightly due, to the receiving city, town, or plantation, at the next regular annual apportionment, together with interest on such accounts at the rate of 6% annually, computed from said 1st day of September and the commissioner of education shall charge any such payment against the apportioned fund of the sending city, town, or plantation.'

Effective July 9, 1943

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## Chapter 181

### AN ACT Relating to the Building and Maintenance of Highway Crossings of Railroads.

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

R. S., c. 27, § 37, amended. Section 37 of chapter 27 of the revised statutes is hereby amended to read as follows:

'Sec. 37. Maintenance of such ways already laid out. In case of such ways already ~~so~~ laid out, which cross over or under any railroad track or tracks, and not at grade, the allocation of the expense of ~~building and maintaining~~ rebuilding, reconstructing and maintaining so much thereof as is within the limits of such railroad shall be ~~borne~~ determined, as provided ~~in~~ by the preceding section, ~~the question shall be determined~~