

## 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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## PUBLIC LAWS

### OF THE

## STATE OF MAINE

As Passed by the Ninety-first Legislature

1943

#### FEDERAL VICTORY TAX

CHAP. 224

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sonable hours to all parts of buildings used in any parts thereof for public assemblage; that any buildings or parts thereof used in violation of or without a license required by said by-law or ordinance is a nuisance; that appeal from any order issued under said ordinance shall lie to the municipal officers and from said municipal officers to the superior court according to the same procedure provided elsewhere by statute; that any person, firm or corporation, being the owner, agent in principal charge of, or tenant of any part of such building used for public assemblage as controlled by said by-law or ordinance, who shall violate any terms thereof, or refuse to obey any order issued thereunder, shall be guilty of a misdemeanor under the jurisdiction of the municipal court.

"Place of public assemblage" as used in this section shall mean a room or space which is used for the congregation or gathering of 100 or more persons for religious, recreational, educational, political, social or amusement purposes, or for the consumption of food or drink, except as herein otherwise specifically provided. For the purpose of this definition, such room or space shall include any occupied connecting room or space in the same story or stories above or below where entrance is common to the rooms or spaces.'

#### Effective July 9, 1943

### Chapter 224

### AN ACT Authorizing the Withholding of the Federal Victory Tax.

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

Sec. I. Purpose. In order to cooperate with the federal government in effectively prosecuting the war, it is the purpose of this act to give to the federal government a temporary grant and not to relinquish any rights of the state of Maine.

Sec. 2. Withholding of federal victory tax. The federal victory tax, so called, shall be deducted from the salaries and wages of all state, county and municipal officials and employees. The treasurer of state, the several county treasurers, and the treasurers of the several municipalities shall act as custodians of such moneys and pay them over to the collector of internal revenue as required by federal law.

Effective July 9, 1943