

# 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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**PUBLIC LAWS**

OF THE

**STATE OF MAINE**

As Passed by the Ninety-first Legislature

**1943**

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school and are attending a vocational school, or an educational institution of collegiate grade, shall be eligible for benefits provided under this act.

**Sec. 2. Purposes of appropriation; how distributed.** Any sum or sums appropriated under the provisions of this act shall be used for the purpose of providing for tuition, matriculation fees, board, room rent, books and supplies, provided, however, that the maximum amount payable in any year for any person eligible under the provisions of this act, shall not exceed \$150. The state department of education shall determine the eligibility of the children who make application for the benefits provided under this act and shall determine the amount to be awarded to each eligible applicant, not in excess of the maximum amount specified in this section, giving due consideration in each case to the necessary expenses for attending school and the resources available to the applicant for meeting these expenses. The department shall provide such forms and make such rules and regulations as it considers necessary for carrying out the provisions of this act.

**Sec. 3. Free tuition.** All children qualifying as war orphans under the provisions of this act shall be admitted to state supported institutions of collegiate grade free of tuition.

**Sec. 4. Appropriations.** The sum of \$1,200 is hereby appropriated for the fiscal year ending June 30, 1944 and the same amount for the fiscal year ending June 30, 1945, said sums to be taken from the general funds of the state. Future appropriations for the administering of this act shall be determined from the recommendation of the commissioner of education who shall furnish estimates of the costs of carrying out the provisions of the act in the same manner as other appropriations accruing to the department of education are handled.

Effective July 9, 1943

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## Chapter 262

### AN ACT to Permit Towns to Create Protected Reserves.

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

**Sec. 1. Annual town appropriations; limitation; credit reserve account.** Any town may annually appropriate money for the purpose of providing a reserve of borrowing power which can be applied, in periods of financial stringency or depression, to assist in carrying forward normal expenditures of the town without increase in the tax rate thereof. Such appropriations shall be made in the same manner as other appropriations, but no

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such annual appropriation shall in any case exceed 5% of the total amount to be raised by tax levy for the municipal financial year exclusive of state and county taxes and overlay. Such appropriation shall be covered by the tax rate of the town for the year, and shall be carried upon the books of the town as a separate item, to be known as the credit reserve account.

Sec. 2. Investment of funds. The funds credited to the credit reserve account shall be invested by the treasurer of the town in securities which are legal investments for savings banks or in bonds or other evidences of indebtedness of the federal government, or bonds of any federal agency, the interest and principal of which have been guaranteed by the federal government. The total of the funds invested in the aforementioned issues of the federal government or its agencies shall be at no time less than 10% nor more than 30% of the municipal credit reserve fund.

Sec. 3. Treasurer of town to develop formula; duties. Annually at the beginning of the fiscal year, the treasurer of the town which has established such a credit reserve account shall develop the following formula according to the financial records of the town:

ITEM 1. ASSESSED VALUES

Assessed values in the previous year less the average assessed values of the 2 preceding years prior thereto times the tax rate of the previous year. (Plus or minus) ..... \$

ITEM 2. PER CENT TAXES COLLECTED

Per cent of the previous year's tax commitment actually collected in the previous year, less the average per cent of taxes committed in the 2 preceding years prior thereto which were actually collected within each of the respective years, times the assessed taxes of the previous year. (Taxes as used herein shall not include excise taxes.) (Plus or minus) ..... \$

ITEM 3. WELFARE EXPENDITURES

The welfare expenditures of the previous year subtracted from the average welfare expenditures of the two preceding years prior thereto. Welfare expenditures as used herein shall be held to mean the total expenditures for the relief, support, maintenance and employment of the poor for the year referred to, including administration expenses, but deducting the reimbursements received during the year from individuals, from towns and from the state, and excluding expenditures of federal funds, and expenditures of local funds in connection with grants in aid for public works and work relief projects.

(Plus or minus) ..... \$  
Total (Plus or Minus) ..... \$

If the result of the formula above stated is a plus amount, there shall be no withdrawal from the credit reserve account. If the result of the formula is a minus amount, the treasurer of the town may withdraw from the fund a sum not exceeding the minus amount produced by the formula and credit the current budget with such item.

**Sec. 4. Capital reserve funds created; purpose.** Any town or county may establish capital reserve funds for the financing of all or part of the cost of

(a) The construction, reconstruction, or acquisition of a specific capital improvement, or the acquisition of a specific item or specific items of equipment, or

(b) The construction, reconstruction, or acquisition of a type of capital improvement, or the acquisition of a type of equipment.

**Sec. 5. Money paid into or transferred to capital reserve fund.** Any town or county may appropriate money to be paid into such capital reserve fund or may authorize the transfer thereto of any part or all of the unencumbered surplus funds remaining on hand at the end of any fiscal year.

**Sec. 6. Trustees of capital reserve fund; deposit of moneys; limitation.** The municipal officers or county commissioners as the case may be are hereby constituted trustees of such capital reserve fund and shall be subject to all the duties and responsibilities imposed by law on trustees, and such duties and responsibilities may be enforced by action commenced by the town or county as the case may be, or by any officer or taxpayer thereof. All moneys in said fund shall be either deposited in savings banks, trust companies, or national banks in this state, the deposit in any one bank in no case to exceed \$5,000, or shall be invested in whole or in part in the bonds of this state, in bonds of municipalities of this state which are purchasable by the treasurer of state, or in bonds or other evidences of indebtedness of the federal government, or in bonds of any federal agency, the interest and principal of which have been guaranteed by the federal government. Any interest earned or capital gains realized on the moneys so deposited in any such fund shall accrue to and become part thereof. The separate identity of each such fund shall be maintained whether its assets consist of cash or investments, or both.

**Sec. 7. Expenditures.** Expenditures from each such fund shall be only for or in connection with a capital improvement of the specific nature and within the specific purpose for which the particular fund was established.

**Sec. 8. Unexpended balances transferred.** Any town or county may transfer to another capital reserve fund all or part of

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(a) the unexpended balance remaining in any capital reserve fund after the completion of the work to be financed therefrom and the payment of all costs incurred therefor, or

(b) the unexpended balance remaining in any capital reserve fund established for a project which the town or county has decided to abandon in whole or in part.

Effective July 9, 1943

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## Chapter 263

### AN ACT Regulating the Sale of Horse Meat.

**Emergency preamble.** Whereas, a state of war exists between the United States and Germany, Italy, Japan and other foreign countries; and

Whereas, there is a serious shortage of meat and it is essential to regulate the sale of all meat in order to protect the health of the people; and

Whereas, in the judgment of the legislature these facts create an emergency within the meaning of section 16 of Article XXXI of the constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

**Sec. 1. Sale of horse meat regulated.** No person, firm, corporation or officer, agent or employee thereof, within the state of Maine shall transport, receive for transportation, sell or offer for sale or distribution, any equine meat or food products thereof unless said equine meat is plainly and conspicuously labeled, marked, branded and tagged "horse meat" or "horse-meat products"; or shall serve, expose or offer for sale or distribution either in any public place or elsewhere, any equine meat or products containing equine meat unless such equine meat is conspicuously branded and labeled and a notice containing the words "horse meat and horse-meat products sold here" is conspicuously displayed in said place of business to the end that the purchaser may have knowledge of the facts of the article purchased.

Whenever any person, firm or corporation within the state of Maine sells, ships or delivers to a purchaser within the state of Maine any equine meat or food products thereof, such person, firm or corporation shall deliver to the purchaser an invoice or bill showing thereon the character of