

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES
AS PASSED BY THE
Ninety-first and Ninety-second
Legislatures
OF THE
STATE OF MAINE

From April 10, 1943 to April 21, 1945
AND MISCELLANEOUS STATE PAPERS
From April 10, 1943 to May 24, 1945

Published by the Revisor of Statutes in accordance
with Chapter 10 of the Revised Statutes of 1944.

KENNEBEC JOURNAL
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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Ninety-second Legislature

1945

Chapter 208

AN ACT Relating to Tax Returns of Loan and Building Associations.

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

R. S., c. 14, § 145, amended. Section 145 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 145. Required to make semiannual returns to state tax assessor; rate of taxation. Every loan and building association doing business in this state shall semiannually on the last secular days of March and September make a return, signed ~~and sworn to~~ by its secretary, of the monthly capital dues paid in by its shareholders and the amounts paid in for prepaid share certificates during the 6 months ending on each of said days from the total of which there shall be deducted, however, such amount of said monthly capital dues as may have been credited to real estate loans and so much of the prepaid share certificates as may represent money converted from other forms of investments in such associations during said periods. ~~Said~~ Such returns shall be made to the state tax assessor on or before the 2nd Mondays of April and October ~~and for wilfully making a false return, the secretary shall be punished by a fine of not less than \$500, nor more than \$5,000, to be recovered by complaint or indictment.~~ The treasurer of such association shall pay to the ~~treasurer~~ state tax assessor a tax of $\frac{1}{2}$ of 1% on the amount of ~~monthly~~ capital dues receipts so returned.'

Effective July 21, 1945

Chapter 209

AN ACT Relating to Animal Husbandry.

Emergency preamble. Whereas, \$7,000 per year is insufficient to carry out the provisions of the dog license law for the fiscal year ending June 30, 1945; and

Whereas, an overdraft will occur unless this limitation is eliminated; 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,