

# 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

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

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KENNEBEC JOURNAL  
AUGUSTA, MAINE  
1945

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the Ninety-second Legislature

**1945**

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Sec. 156. Towns may construct ditches, drains and culverts to drain highways; control; liability for damages; procedure. The municipal officers of a town may at the expense of the town construct ditches, ~~and~~ drains and culverts to carry water away from any highway or road therein, and over or through any lands of persons or corporations when they deem it necessary for public convenience or for the proper care of such highway or road, provided that no such ditch, ~~or~~ drain or culvert shall pass under or within 20 feet of any dwelling-house without the consent of the owner thereof. Such ditches, drains and culverts may be constructed under such highways or roads. Such ditches, ~~or~~ drains or culverts shall be under the control of said municipal officers and wilful interference therewith ~~shall~~ may be punished as is provided by statute for obstruction in a traveled road by a fine of not more than \$500, or by imprisonment for not more than 3 months, or by both such fine and imprisonment. If such town does not maintain and keep in repair such ditches, ~~and~~ drains and culverts, the owner or occupant of the lands through or over which they pass may have his action against the town for damages thereby sustained.

Before land is so taken, notice shall be given and damages assessed and paid therefor as is provided for the location of town ways.'

Effective July 21, 1945

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## Chapter 220

### AN ACT Relating to the Payment of Taxes by Domestic Insurance Companies.

**Emergency preamble.** Whereas, the decision of the supreme court of the United States of June 5, 1944 in the United States v. Southeastern Underwriters Association, et al, 88 U. S. Law Ed. 1082, creates a reasonable doubt as to the obligation of domestic insurance companies to pay taxes on premiums and other taxes, fees or deposit requirements imposed by the laws of this and other states; and

Whereas, certain domestic companies, in order to properly protect their policyholders, officers and directors, may refuse to pay such taxes to this state unless protected against liability on account of such payment until the validity of said laws shall have been finally determined, and

Whereas, such non-payment may involve the state in protracted litigation and expense, and may impair the necessary revenues of the state, and

Whereas, certain of said taxes are payable on or before May 1, 1945, 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. R. S., c. 14, § 14-A, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto a new section to be numbered 14-A, to read as follows:

'Sec. 14-A. Power and authority of domestic insurance companies. Every domestic insurance company and its officers, directors and agents and employees shall have power and authority to comply with any statute, ordinance or other law of any state, territory or political subdivision thereof, including the District of Columbia, imposing any license, excise, privilege, occupation, premium or other tax or fee or deposit requirement. No such company, officer, director, employee or agent shall be subject to liability by reason of any such compliance or payment either heretofore or hereafter made, if at a later date the supreme court of the United States declares such tax or deposit to be unconstitutional.'

Revisor's Note: Reallocated as § 140-A.

Sec. 2. R. S., c. 14, § 135, amended. Section 135 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 135. Amount of tax, how determined. In determining the amount of tax due under the provisions of ~~section~~ sections 131 and 133, there shall be deducted by each company from the full amount of gross direct premiums, the amount of all direct return premiums thereon, and all dividends paid to policyholders on direct premiums, and the tax shall be computed by said companies or their agents as aforesaid.'

**Emergency clause.** In view of the emergency cited in the preamble, this act shall take effect when approved.

Effective April 10, 1945