

# 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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PUBLIC, 1945

CHAP. 269

'Sec. 39. Exempt from further taxation. Any automobile or tractor owner, who has paid the excise tax on his motor vehicle for the year to a city or town as provided for in this chapter, shall be exempt from further or other taxation on said motor vehicle for that year by said city or town, provided, however, that in the case of tractors used principally on farms or in the woods, the excise tax must be paid before April 1, otherwise the owner shall be subject to a personal property tax.

In case a personal property tax is paid and later registration on a tractor is desired, the secretary of state shall accept a personal property tax receipt in lieu of an excise tax receipt.'

Effective July 21, 1945

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## Chapter 268

### AN ACT Relating to Powers of County Commissioners.

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

R. S., c. 79, § 16, amended. The 2nd sentence of section 16 of chapter 79 of the revised statutes is hereby amended to read as follows:

'They may also in any town in which a nisi prius term of the superior court is held contribute such amount as in their judgment seems proper to the repair and upkeep of any room used for the holding of such term of court and acquire land by purchase or by condemnation proceedings for the enlargement of the grounds around county buildings; such condemnation proceedings shall be in conformity with the provisions of sections 32 to 39, inclusive.'

Effective July 21, 1945

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## Chapter 269

### AN ACT Providing for Equitable Apportionment of Estate Taxes and Collection and Payment Thereof.

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

R. S., c. 142, §§ 39-A—39-E, additional. Chapter 142 of the revised statutes is hereby amended by adding thereto 5 new sections to be numbered 39-A to 39-E, inclusive, to read as follows: