

# 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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**Private and Special Laws**

OF THE

**STATE OF MAINE**

As Passed by the Ninety-second Legislature

**1945**

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## Chapter 8

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

**Emergency preamble.** Whereas, in order to cooperate with the federal government in the collection of income taxes it is necessary to provide for the withholding of a certain per cent of the salaries and wages of all state, county and municipal officials and employees; and

Whereas, any delay in setting up the mechanics for withholding said income taxes would work a hardship on said state, county and municipal officials and employees, and the state; 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. Purpose.** In order to cooperate with the federal government, 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 income tax.** The federal income 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.

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

Effective February 22, 1945