

MAINE STATE LEGISLATURE

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

From April 22, 1945 to May 14, 1947
AND MISCELLANEOUS STATE PAPERS
From May 25, 1945 to May 14, 1947

Published by the Revisor of Statutes in accordance
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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Ninety-third Legislature

1947

months. The state tax assessor, whenever any tax due under the provisions of the 4 preceding sections from any company shall have remained in arrears for a period of 6 months after the same shall have become payable, shall report the same to the attorney-general, who shall forthwith, if he deems it advisable, apply to the supreme judicial court or the superior court in equity in the name of the state for the forfeiture of the charter of such delinquent corporation, and said court shall order such notice to all parties interested as it may deem proper and shall have jurisdiction in said cause to appoint receivers, issue injunctions and pass interlocutory decrees and orders according to the usual course of proceedings in equity, and to make such final orders and decrees as the nature of the case may require.

Sec. 2. R. S., c. 14, § 107, amended. The 1st sentence of section 107 of chapter 14 of the revised statutes, as amended by section 3 of chapter 42 of the public laws of 1945, is hereby further amended to read as follows:

"The state tax assessor shall annually prepare a list of all corporations that have failed to pay their annual franchise tax for the preceding year, giving the corporate name, the name of the treasurer last filed in the office of the secretary of state and the amount of the tax due from each corporation, except those from which by reason of having been duly excused as provided by statute, or dissolved by decree of court, no franchise tax is due for such year, which list shall be published 3 times once for 3 consecutive weeks in the month of August in 4 places within the state, namely, Lewiston, Bangor, Portland and Augusta, in such newspapers in each place as the state tax assessor may select."

Effective August 13, 1947

Chapter 31

AN ACT Relating to the Abatement of Taxes.

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

Sec. 1. R. S., c. 14, § 72, amended. The 1st paragraph of section 72 of chapter 14 of the revised statutes, as amended by section 2 of chapter 41 of the public laws of 1945, is hereby further amended to read as follows:

"The state tax assessor may, subject to the approval of the governor and council, within 3 years from the assessment, if justice requires, make an abatement of any state, county or forestry district taxes. A list of such abatements and the amount of the same shall be transmitted by the said state tax assessor to the state controller, and such amount or amounts shall be deducted from such taxes."

Sec. 2. R. S., c. 14, § 73, amended. Section 73 of chapter 14 of the revised statutes, as amended by section 3 of chapter 41 of the public laws of 1945, is hereby further amended to read as follows:

'Sec. 73. May abate tax when property has been doubly taxed. Whenever it appears to the state tax assessor that any parcel of property in the state has been doubly taxed in any year, and it appears by the records that a moiety of such tax has been paid, the state tax assessor may, subject to the approval of the governor and council, abate the balance remaining unpaid, and said tax or taxes shall be canceled upon the books of the state.'

Effective August 13, 1947

Chapter 32

AN ACT Relating to Time Limit for Adjusting and Paying Fire Losses.

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

R. S., c. 56, § 103, amended. Section 103 of chapter 56 of the revised statutes is hereby amended to read as follows:

'Sec. 103. Relating to time limit for adjusting and paying fire losses; penalty. In case of physical loss by fire to property insured by any company transacting insurance business in this state, said company or its representative shall begin adjustment of such loss within 20 days after the receipt of the notice provided for by section 97; but no fire insurance company shall pay any loss or damage until after the expiration of 45 days from the date when the statement of loss referred to in said section 97 is filed with the company; provided that nothing contained in this section shall prevent the payment of a loss to any property owner when the aggregate loss under all policies covering the risk does not exceed \$100; provided also that upon application from an insurance company or its authorized representative, written permission to make earlier payment on any loss may be given said company or its authorized representative by the commissioner, and immediately upon issuance of such permit, the commissioner shall notify and grant permits to any other companies known to be interested in the risk. For any violation of the provisions of this section the commissioner may suspend the authority of the company to transact business in this state for such length of time, not exceeding 1 year, as he may deem advisable. In any statute relating to fire insurance or in any policy of fire insurance reference to the date of loss or the time when a loss occurs shall mean the day of the fire against which the policy insures.'

Effective August 13, 1947