## 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 with Chapter 10 of the Revised Statutes of 1944.

KENNEBEC JOURNAL AUGUSTA, MAINE 1947

## PUBLIC LAWS

OF THE

## STATE OF MAINE

As Passed by the Ninety-third Legislature

1947

CHAP. 188

#### Chapter 187

AN ACT Relating to the Taking of Fur-bearing Animals from the Traps of Another.

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

R. S., c. 33, § 61, amended. Section 61 of chapter 33 of the revised statutes, as revised, is hereby amended by adding thereto a new paragraph to read as follows:

'It shall be unlawful for any person to take any fur-bearing animal from any trap other than his own without the consent of the owner of such trap.'

Effective August 13, 1947

#### Chapter 188

AN ACT Relating to Taxation of Insurance Companies.

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

- Sec. 1. R. S., c. 14, § 136, amended. Section 136 of chapter 14 of the revised statutes is hereby amended to read as follows:
- 'Sec. 136. Such companies to make returns. Every company or association which by the provisions of sections 131 and 133 is required to pay a tax shall, on or before the 31st day of each January 1st day of each March, make a return under oath to the insurance commissioner state tax assessor, stating the amount of all gross direct premiums written by said company, either in cash or otherwise, on risks located or resident in this state during the year ending on the 31st day of December previous, the amount of direct return premiums thereon, and dividends paid to the policyholders on direct premiums during said year.'
- Sec. 2. R. S., c. 14, § 137, amended. Section 137 of chapter 14 of the revised statutes is hereby amended to read as follows:
- 'Sec. 137. Tax on mutual fire insurance companies transacting mill insurance; to make return to state tax assessor. Mutual fire insurance companies incorporated under the laws of other states, which insure only factories or mills, or property connected with such factories or mills, admitted to do business in this state shall comply with all the requirements of law except that in lieu of all other taxation upon premiums in this state, such companies shall annually pay a tax at the rate of 2% on gross premiums in force on risks in this state, after deducting the unabsorbed portion of such