

# 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**

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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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1947

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

As Passed by the Ninety-third Legislature

**1947**

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## Chapter 313

### AN ACT Relating to Fees of Sheriffs and Their Deputies.

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

Sec. 1. R. S., c. 79, § 166, sub-§ XXXVII, amended. Subsection XXXVII of section 166 of the revised statutes is hereby amended to read as follows:

'XXXVII. Every deputy sheriff and court messenger while in attendance upon the supreme judicial court or the superior court in their several counties shall receive for said attendance and service ~~§~~ \$7 a day; and the sheriff, at its opening, shall present to the court a list of the officers attending, with the statement of the duties of each; and the court shall determine the number necessary and disallow charges for others.'

Sec. 2. R. S., c. 79, § 166, sub-§ XXXVIII, amended. Subsection XXXVIII of section 166 of the revised statutes is hereby amended to read as follows:

'XXXVIII. Every deputy sheriff while performing special duties under order of the sheriff shall receive for such services ~~§~~ \$7 a day, together with necessary incidental expenses, to be paid from the county treasury, the bills for which shall be audited as provided in section 2 of chapter 137. ~~Provided, however, that such officers shall not be entitled to fees for any services rendered in criminal matters while acting as per diem officers.'~~

Sec. 3. R. S., c. 79, § 166, sub-§ XLI, additional. Section 166 of chapter 79 of the revised statutes is hereby amended by adding thereto a new subsection to be numbered XLI, to read as follows:

'XLI. All fees chargeable under the statutes of the state by deputy sheriffs for the performance of criminal duties, with the exception of actual expenses incurred, when chargeable by per diem deputies, shall be charged and collected, and said sums paid over to and retained by the county treasurer.'

Sec. 4. R. S., c. 79, § 189, amended. Section 189 of chapter 79 of the revised statutes is hereby amended to read as follows:

'Sec. 189. Special deputies in Cumberland county; compensation. The sheriff of Cumberland county shall appoint 3 deputy sheriffs, who shall serve at the pleasure of said sheriff, and whose special duty shall be to enforce the criminal laws in said county, and who shall receive as compensation therefor the sum of ~~§~~ a \$7 per day to be paid from the county

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treasury, together with such incidental expenses as may be necessary for the proper enforcement of said laws; bills for which shall be audited as provided in section 2 of chapter 137.'

Effective August 13, 1947

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## Chapter 314

### AN ACT Relating to Taxation of Savings Banks.

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

R. S., c. 14, §§ 142, 143, amended. Sections 142 and 143 of chapter 14 of the revised statutes, as amended by sections 21 and 22 of chapter 42 of the public laws of 1945, are hereby repealed and the following enacted in place thereof.

'Sec. 142. Return of average deposits. Every savings bank and institution for savings incorporated under the laws of the state shall, semi-annually, on the last Saturdays of March and September, make a return, signed by its treasurer, of the average amount of its deposits for the 6 months ending on each of said days. Such return shall be made to the state tax assessor on or before the 1st Saturdays of April and October.

Sec. 143. State tax assessor to assess the tax; rate; when payable. The state tax assessor shall assess each savings bank and institution for savings a franchise tax at the rate of 30c for each \$1,000 of average deposits for each 6-month period. For the period ending the last Saturday in March the tax shall be assessed on or before the 1st day of May, and for the period ending the last Saturday of September the tax shall be assessed on or before the 1st day of November. The state tax assessor shall forthwith notify the several banks. All taxes so assessed shall be paid semiannually to the state tax assessor within 10 days after 1st days of May and November. The state tax assessor shall pay over all receipts from such tax to the treasurer of state daily.'

Effective August 13, 1947