

## ACTS AND RESOLVES

AS PASSED BY THE

# Ninety-fourth Legislature

### OF THE

# STATE OF MAINE

Published by the Director of Legislative Research in accordance with subsection VI of section 26 of chapter 9 of the Revised Statutes of 1944.

KENNEBEC JOURNAL PROPERTY OF THE TATE OF MAINE AUGUSTA, MAINE 1949

## PUBLIC LAWS

## OF THE

# STATE OF MAINE

## As Passed by the Ninety-fourth Legislature

## 1949

ANNUAL AUDITS FOR CITIES, TOWNS, PLANTATIONS, ETC. 133 PUBLIC LAWS, 1949 CHAP. 172

### Chapter 171

AN ACT Relating to Sub-Jobber of Cigarettes and Tobacco Products. Be it enacted by the People of the State of Maine, as follows:

Sec. 1. R. S., c. 14, § 187, amended. Section 187 of chapter 14 of the revised statutes, as amended by section 2 of chapter 377 of the public laws of 1947, is hereby further amended by adding after the 5th sentence thereof a new sentence to read as follows:

'Each application for a sub-jobber's license, to be known as a "wholesale dealer's license," shall be accompanied by a fee of \$10.'

Sec. 2. R. S., c. 14, § 188, amended. The 2nd paragraph of section 188 of chapter 14 of the revised statutes, as enacted by section 2 of chapter 89 of the public laws of 1945, is hereby amended by striking out the 3rd sentence thereof.

Sec. 3. R. S., c. 14, § 188, amended. Section 188 of chapter 14 of the revised statutes, as amended by section 2 of chapter 89 of the public laws of 1945 and by section 3 of chapter 377 of the public laws of 1947, is hereby further amended by adding thereto, after the 1st paragraph thereof, a new paragraph to read as follows:

'All permanent wholesale dealers' licenses issued under prior law are hereby revoked. Each wholesale dealer's license hereafter issued shall be for the period ending the 31st day of July next succeeding the date of issuance; provided, however, that if this statute shall be effective prior to July 31, 1949, any license issued prior to such effective date shall be for the period ending July 31, 1950. Such license may be revoked for cause at any time pursuant to the provisions of section 189 and, if the business of said licensee shall be transferred, the license of such person shall thereupon become void. All revoked and void licenses shall be returned forthwith to the assessor.'

Effective August 6, 1949

### Chapter 172

AN ACT Relating to Annual Audits for Cities, Towns, Plantations, Village Corporations, Sewer Districts and School Districts.

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

Sec. 1. R. S., c. 80, § 116, amended. The 1st paragraph of section 116 of chapter 80 of the revised statutes, as amended by section 1 of chapter 361 of the public laws of 1947, is hereby further amended to read as follows:

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'Every city, town, plantation, and village corporation, sewer district and school district in the state shall have an audit made of its accounts annually covering the last complete municipal fiscal year by either the state department of audit or by qualified public accountants or others, recognized as competent auditors by their training and experience. Choice of such auditor may be made in accordance with the provisions of section 15.'

Sec. 2. R. S., c. 80, § 119, amended. Section 119 of chapter 80 of the revised statutes, as amended, is hereby further amended to read as follows:

'Sec. 119. Report of audit to be rendered to municipal officers, trustees, school boards, or any other appropriate administrative official, and a certified copy to state auditor. Upon the completion of an audit under the provisions of sections 116 and 117, the auditor shall render a report to the municipal officers, trustees, school boards, or any other appropriate administrative official, and a certified copy thereof to the state auditor, embodying the results of his findings, with such suggestions as he may deem advisable for the proper administration of the city, town, or plantation, village corporation, sewer district or school district.'

Sec. 3. R. S., c. 80, § 120, amended. Section 120 of chapter 80 of the revised statutes is hereby amended by adding thereto a new paragraph to read as follows:

'The state shall be reimbursed for the expenses incurred under the provisions of section 116 for school and sewer districts by such districts.'

Effective August 6, 1949

### Chapter 173

### AN ACT Relating to Consent to Adoption of Children.

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

**R. S., c. 145, § 36, amended.** Section 36 of chapter 145 of the revised statutes, as amended by chapter 60 of the public laws of 1945, is hereby further amended by adding after the 1st sentence thereof a new sentence, to read as follows:

'Such consent must be acknowledged before a justice of the peace or a notary public.'

Effective August 6, 1949