

## 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.

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# PUBLIC LAWS

## OF THE

# STATE OF MAINE

## As Passed by the Ninety-fourth Legislature

## 1949

#### TAXATION OF PERSONAL PROPERTY

#### PUBLIC LAWS, 1949

CHAP. 431

571

lectible in the manner provided in subsection II of section 19 for the collection of past-due contributions.

V. If, after due notice, any person refuses to repay amounts erroneously paid to him as unemployment benefits, the amount due from such person may be collected by an action in assumpsit with account annexed brought in the name of the commission or in the discretion of the commission the amount erroneously paid to such person may be deducted from any future benefits payable to him under the provisions of this chapter.

#### Information Privileged

Sec. 29. Information privileged. All information transmitted to the commission or its duly authorized representatives pursuant to the provisions of this chapter shall be absolutely privileged and shall not be made the subject matter or basis in any action of slander or libel in any court in this state.'

Director's note: See P. L., 1949, c. 420, § 14.

Sec. 2. Limitation. Chapter 24 of the revised statutes of 1944 and acts amendatory thereof as repealed shall remain in force so far as it applies to any office, trust, judicial proceeding, right, contract, contribution, benefit, benefit charge, limitation or event already affected by it.

Effective August 6, 1949

### Chapter 431

#### AN ACT Relating to Taxation of Personal Property.

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

**R. S., c. 81, § 13, sub-§ I, amended.** Subsection I of section 13 of chapter 81 of the revised statutes, as amended by section 2 of chapter 258 of the public laws of 1945, is hereby further amended to read as follows:

**'I.** All personal property employed in trade, in the erection of buildings or vessels, or in the mechanic arts shall be taxed in the town where so employed on the 1st day of each April; provided that the owner, his servant, subcontractor or agent so employing it occupies any store, storehouse, shop, mill, wharf, landing place or shipyard therein for the purpose of such employment, except as hereinafter otherwise provided in this subsection. Portable mills, logs in any town to be manufactured therein, and all manufactured lumber excepting lumber in the possession of a transportation company and in transit, all potatoes stored awaiting sale or

#### ROAD EQUIPMENT ON PRIVATE WAYS

CHAP. 433

572

#### PUBLIC LAWS, 1949

shipment, except those owned by and in the possession of the producer, house trailers not properly to be taxed as stock in trade, store and office fixtures, office furniture, furnishings, fixtures and equipment, and professional libraries, apparatus, implements and supplies, and coin-operated vending or amusement devices, and all manufactured merchandise except products either intended for manufacture into other products or used or for use in connection therewith and except merchandise in the possession of a transportation company or other carrier for the purpose of transporting the same, shall be taxed in the town where situated on the 1st day of April each year.'

Effective August 6, 1949

### Chapter 432

AN ACT Relating to Salary of Register of Probate in Cumberland County.

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

**R. S., c. 140, § 22, amended.** That part of section 22 of chapter 140 of the revised statutes which relates to the salary of the register of probate in Cumberland county, as amended by section 2 of chapter 240 of the public laws of 1945, is hereby further amended to read as follows:

'Cumberland, \$2,500 \$3,000,'

Effective August 6, 1949

### Chapter 433

#### AN ACT Relating to Road Equipment on Private Ways.

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

R. S., c. 84, § 31-A, additional. Chapter 84 of the revised statutes is hereby amended by adding thereto a new section to be numbered 31-A, to read as follows:

'Sec. 31-A. Use of highway equipment on private ways. The inhabitants of any town at a legal town meeting may authorize the selectmen of said town to use its highway equipment on private ways within such town whenever such selectmen deem it advisable in the best interests of the town for fire and police protection.'

Effective August 6, 1949