

# MAINE STATE LEGISLATURE

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LAWS  
OF THE  
STATE OF MAINE  
AS PASSED BY THE  
One Hundred and Sixth Legislature  
1ST SPECIAL SESSION  
JANUARY 2, 1974 TO MARCH 29, 1974  
AND BY THE  
One Hundred and Seventh Legislature  
REGULAR SESSION  
JANUARY 1, 1975 TO JULY 2, 1975

PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH IN  
ACCORDANCE WITH THE REVISED STATUTES OF 1964, TITLE 3,  
SECTION 164, SUBSECTION 6.

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THE KNOWLTON AND MCLEARY COMPANY  
FARMINGTON, MAINE  
1975

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PUBLIC LAWS  
OF THE  
STATE OF MAINE

AS PASSED BY THE  
One Hundred and Seventh Legislature

1975

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## CHAPTER 241

### AN ACT to Tax the Personal Property of Domestic Life Insurance Companies.

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

36 MRSA § 2511, first sentence, as last amended by PL 1973, c. 727, § 2, is amended to read:

Every life insurance company or association, organized under the laws of this State, in lieu of all other taxation, shall be taxed as follows: First, its real estate and personal property shall be taxed by the municipality in which such real estate or personal property is situated, in the same manner as other real estate is taxed therein; 2nd, it shall pay a tax of 1% upon all gross direct premiums written, including annuity considerations, whether in cash or notes absolutely payable, received from residents of this State, first deducting therefrom all return premiums and all dividends paid to policyholders in this State on account of said premiums or considerations.

Effective October 1, 1975

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## CHAPTER 242

### AN ACT Relating to Railroad Crossings.

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

Sec. 1. 35 MRSA § 816 is amended to read:

#### § 816. Temporary crossings

A railroad company may, for the purpose of accommodating lumbering operations and for the transportation in ordinary vehicles of wood, coal, ice, hay or other commodities, establish and maintain temporary crossings of any railroad operated by it, by agreement with any person who may request such crossing for such purposes. Upon petition, the ~~commission~~ Department of Transportation, after notice and hearing, may direct any railroad company to establish and maintain such temporary crossings at such places on its line of road as said ~~commission~~ Department of Transportation shall deem expedient, and thereupon said railroad company shall establish such crossing and maintain the same in accordance with this section and sections 817 to 819.

Whenever in the opinion of the ~~commission~~ Department of Transportation any temporary railroad crossing established under this section is no longer necessary, said ~~commission~~ Department of Transportation may, on its own motion or on petition of any interested party, after notice and hearing, order such crossing discontinued.

Sec. 2. 35 MRSA § 818, as repealed and replaced by PL 1971, c. 202, is amended to read:

#### § 818. Precautions at crossings