

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

REVISED STATUTES
OF THE
STATE OF MAINE
1954

1959 CUMULATIVE SUPPLEMENT

ANNOTATED

IN FIVE VOLUMES

VOLUME 5

**Place in Pocket of Corresponding
Volume of Main Set**

THE MICHIE COMPANY
CHARLOTTESVILLE, VIRGINIA
1959

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

RECIPROCITY.

Insurance.

Provisions as to companies, c. 60, § 53.

Motor vehicles.

Nonresident motor vehicles and operators licensed in home state, c. 22, § 67.

Operators' license, c. 22, §§ 67, 69-A.

Vehicles registered by residents in other states.

Breakdown, c. 22, § 13.

RECORDING.

Attachment.

Personal property left on premises.

Office of clerk of town or register of deeds, c. 112, § 27.

Real property, c. 112, §§ 63, 64.

Deeds.

Fees.

Registers of deeds, c. 89, § 216.

Depositions.

Perpetuation of testimony.

Recorded in registry of deeds, c. 117, § 24.

Divorce.

Descent of real estate in divorce, c. 160, § 65-A.

Eminent domain.

Taking by a municipality or other municipal corporation.

Required, c. 96, § 73-A.

Factors.

Effect of recording lien, c. 181, § 6.

Fees.

Registers of deeds, c. 89, § 216.

Inheritance taxes.

Certificate of lien, c. 155, § 18.

Lien.

Inheritance taxes.

Certificates of lien, c. 155, § 18.

Sufficiency of forms, c. 155, § 18.

Mining.

Claim to be recorded, c. 39-B, § 4.

Mortgages.

Fees.

Registers of deeds, c. 89, § 216.

Municipal corporations.

Eminent domain proceedings.

Required, c. 96, § 73-A.

Personal property.

Attachment of bulky personal property recorded in town clerk's office, c. 112, § 27.

Photographic and photostatic copies.

Fees.

Registers of deeds, c. 89, § 216.

Quieting title.

Certificate of complaint, c. 172, § 50.

Decree, c. 172, § 51.

RECORDING—Cont'd

Sales and use tax.

Warrant for collection of tax, c. 17, § 33-C.

Sea and shore fisheries.

Agreements, leases or grants for plats and waters for fish research, c. 37-A, § 26.

Licenses for clam, quahog and mussel cultivation, c. 37-A, § 47.

RECORDS.

Accounts and control.

Open to public inspection, c. 15-A, § 22.

Animals.

Auctions, c. 32, § 48-S.

Banks and banking.

Photographic and microfilm reproductions admissible, c. 113, § 146.

Reproduction of records, c. 59, § 197-A.

Retention of bank records, c. 59, § 197-A.

Courts.

Criminal records.

Submitted to bureau of identification, c. 15, § 19-A.

Departments.

Exchange of records without cost, c. 15-A, § 46.

Evidence.

Proof.

Lack of record, c. 113, § 150.

Official record, c. 113, § 149.

Industrial building authority, c. 38-B, § 13.

Certain records confidential, c. 38-B, § 13-A.

Insurance.

Confidential records, c. 60, § 354.

Subject to subpoena, c. 60, § 355.

Juvenile cases.

Admissible as evidence, c. 152-A, § 12.

Appeals, c. 152-A, § 20.

Superior court, c. 152-A, § 24.

Contents, c. 152-A, § 12.

Juvenile court record, c. 152-A, § 12.

Separate from municipal court records, c. 152-A, § 12.

Labor and industry.

Confidential, c. 30, § 165.

Microfilm reproductions admissible, c. 113, § 146.

Motor vehicles.

Confidential records.

Right-of-way division, c. 23, § 27-A.

Court record of convictions sent to secretary of state, c. 22, § 165.

Public record, c. 22, § 165.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

RECORDS—Cont'd

- Motor vehicles—Cont'd
 - Owner of rented motor vehicles to keep a record of the renter, c. 22, § 158.
- Municipal corporations.
 - Disposition, c. 90-A, § 57-A.
 - Preservation, c. 90-A, § 57-A.
- Photographs and photographic copies.
 - Admissible, c. 113, § 146.
- Presumptions and burden of proof.
 - Proof.
 - Lack of record, c. 113, § 150.
 - Official record, c. 113, § 149.
- Public proceedings.
 - Available for public inspection, c. 1, § 40.
- Sea and shore fisheries.
 - Fines, fees and forfeitures.
 - Commissioner's records, c. 37-A, § 94.
- State police.
 - Confidential, c. 15, § 5-A.
- Trial justices.
 - Execution.
 - Issued on transcribed records, c. 110, § 16.
- Vocational rehabilitation.
 - Misuse, c. 41, § 195-O.

RECREATION.

- Division of recreational promotion, c. 38-A, § 6.
- Municipal corporations.
 - Property for recreation, c. 90-A, § 7.
 - Recreational program, c. 90-A, § 7.

RED CROSS.

- Taxation.
 - Exemptions from, c. 91-A, § 10.

REFEREES.

- Costs.
 - Allowance to parties, c. 113, § 156.
- Depositions.
 - Used before, c. 117, § 1.
- Expenses, c. 113, § 93.
- Fees, c. 113, § 93.
- Generally, c. 113, § 93.

REFERENDUM.

- Definitions, Const. of Me., art. IV, pt. 3, § 20.

REFORMATORY FOR MEN.

- Age.
 - Limit, c. 27, § 66.
- Classification of prisoners, c. 27, § 70.
- Commitments.
 - Less than three years, c. 27, § 67.
- Sentence.
 - Indeterminate duration, c. 27, § 67.

REFORMATORY FOR MEN—Cont'd

- Discharge.
 - Record forwarded to state police, c. 27, § 72.
- Escapes.
 - While working on public works, etc., c. 27, § 3-A.
- Indeterminate duration, c. 27, § 67.
- Juvenile offenders, c. 27, § 66.
- Juvenile training centers.
 - Transfer to reformatory, c. 152-A, § 32.
- Labor.
 - Employment to work on public works, etc., c. 27, § 3-A.
 - Escapes, c. 27, § 3-A.
 - Use for other purposes, c. 27, § 3-A.
- Superintendent, c. 27, § 66.
 - Discharge of inmate.
 - Record forwarded to state police, c. 27, § 72.

REFORMATORY FOR WOMEN.

- Age.
 - Limitation, c. 27, § 52.
- Commitment.
 - Maximum term, c. 27, § 54.
- Sentence.
 - Indeterminate, c. 27, § 54.
 - Woman attendant in serving mittimus, c. 27, § 54.
- Escape.
 - Apprehension of escapee, c. 27, § 59.
 - Prosecution, c. 27, § 61.
 - Punishment, c. 27, § 61.
- Infants.
 - Care of children of women committed, c. 27, § 58.
- Juvenile offenders.
 - Admitted, c. 27, § 52.
- Juvenile training centers.
 - Transfer to reformatory, c. 152-A, § 32.
- Probation and parole.
 - Persons eligible for a hearing by the board, c. 27-A, § 13-A.
- Superintendent.
 - Qualifications, c. 27, § 52.

REFRIGERATORS.

- Abandonment prohibited, c. 137, § 32-A.

REGIONAL DEVELOPMENT.

- Municipal corporations, c. 90-A, §§ 64, 65.
- See Municipal Corporations.

REGISTERS OF DEEDS.

- Depositions.
 - Perpetuation of testimony.
 - Recorded in registry of deeds, c. 117, § 24.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

REGISTERS OF DEEDS—Cont'd

- Deputies, c. 89, § 217.
- Duties, c. 89, § 217.
- Oath, c. 89, § 217.
- Vacancies.
 - Clerk of court to act, c. 89, § 221.
- Elections, Const. of Me., art. VI, § 7.
- Filling vacancies, c. 89, § 212.
- Fees.
 - Deeds.
 - Recording and indexing, c. 89, § 216.
 - Liens.
 - Municipal tax lien.
 - Recording, c. 89, § 216.
 - Mortgages.
 - Recording and indexing, c. 89, § 216.
 - Payable by state, c. 89, § 216.
- Index.
 - Township plans, c. 89, § 236.
- Liens.
 - Buildings, lots, wharves and piers.
 - Clerk file certificate with register of deeds, c. 178, § 44.
- Mortgages.
 - Bar to action on undischarged mortgage.
 - Continued liability or undertaking.
 - Recordation of decree, c. 177, § 38.
- Quieting title.
 - Filing certificate in register of deeds, c. 172, § 50.
- Real actions.
 - Judgments filed with, c. 172, § 18.
- Salaries, c. 89, §§ 215, 254.
- Township plans.
 - Copies, c. 89, § 236.
 - Filing, c. 89, § 236.
 - Indexing, c. 89, § 236.
- Vacancies.
 - Clerk of court to act, c. 89, § 221.
 - Filling, c. 89, § 212.

REGISTRATION.

- Boats and canoes, c. 37, § 66.
 - Christmas trees, c. 36, §§ 67-A to 67-E.
 - See Christmas.
 - Fertilizers.
 - Commercial fertilizer law, c. 32, § 215-D.
 - Fiduciaries.
 - Uniform act for simplification of fiduciary security transfers in name of a fiduciary, c. 53, § 72-B.
 - Fish marketing act.
 - Associations registered as dealers in securities, c. 56-A, § 5.
 - Sales and use tax.
 - No registration unless tax paid, c. 17, § 4-A.
- 5 M Supp—13

REHABILITATION.

- Vocational rehabilitation, c. 41, §§ 195-A to 195-Q.
 - See Vocational Rehabilitation.

RELEASES.

- Accidents.
 - Settlements or releases from injured persons confined in hospitals, c. 137, § 49-A.
- Damages.
 - Settlements or releases from injured persons confined in hospitals, c. 137, § 49-A.
 - Exceptions, c. 137, § 49-A.
- Evidence.
 - Settlements or releases from injured persons confined in hospitals.
 - Admissibility, c. 137, § 49-A.
 - Exceptions, c. 137, § 49-A.
- Executions.
 - If creditor does not release after tender debtor may recover land, c. 171, § 26.
- Insurance.
 - Settlements or releases from injured persons confined in hospitals, c. 137, § 49-A.
 - Exceptions, c. 137, § 49-A.
- Liens.
 - Buildings, lots, wharves and piers.
 - Owner may petition for release, c. 178, § 46.
- Torts.
 - Settlements or releases from injured persons confined in hospitals, c. 137, § 49-A.

RELIGION.

- Discrimination against persons by reason of religious creed, etc., prohibited, c. 137, § 50.
- Ministerial lands.
 - Funds.
 - Administration, c. 57, § 58.
 - Investment, c. 57, § 54.
- Taxation.
 - Exemptions of organizations and societies, c. 91-A, § 10.

REMAINDERS, REVERSIONS AND EXECUTORY INTERESTS.

- Perpetuities.
 - Rule against perpetuities.
 - See Trusts and Trustees.
- Waste.
 - Remainder man or reversioner may sue, c. 124, § 3.

RENT.

- Forcible entry and detainer.
 - Recovery, c. 122, § 10.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

RENT—Cont'd

- Motor vehicles.
 - Liability for.
 - Damages, c. 22, §§ 157, 158.
- Real actions.
 - Allowance for improvements, c. 172, § 13.
 - Defendant not liable for over six years' rents, c. 172, § 14.
 - Estimation of rents and profits, c. 172, § 12.

REPLEVIN.

- Animals.
 - Distrain for damages.
 - Transfer to superior court, c. 125, § 7.
- Attachment.
 - Continuance of attachment if goods replevied, c. 125, § 16.
- Bond.
 - Limitation of surety's liability on replevin bond, c. 125, § 19.
- Damages.
 - Animals.
 - Certain causes removed to superior court, c. 125, § 7.
- Executors and administrators.
 - Goods returned in replevin not assets, c. 165, § 12.
- Goods.
 - Attached or taken on execution.
 - Continuance of attachment, c. 125, § 16.
 - Bond.
 - Limitation of surety's liability, c. 125, § 19.
- Limitation of actions.
 - Bond.
 - Action against surety, c. 125, § 19.

REPORTER OF DECISIONS.

- Contracts.
 - Printing, publishing and binding reports, c. 104, § 2.
- Expenses.
 - Reimbursement of expenses, c. 104, § 5.
- Reports.
 - Periodic advance sheets, c. 104, § 2.
 - Printing, publishing and binding.
 - Contract for, c. 104, § 2.

REPORTS.

- Accounts and control.
 - State controller to prepare official annual financial report, c. 15-A, § 23.
- Advance sheets, c. 104, § 2.
- Arbitration and reference.
 - Action on, c. 121, § 5.
 - Appeal, c. 121, § 5.
 - Exceptions, c. 121, § 5.

REPORTS—Cont'd

- Christmas trees.
 - Yearly Christmas tree harvest or sale report, c. 36, § 67-J.
- Fish and game.
 - Commissioner of inland fisheries and game, c. 37, § 1.
- Printed and bound.
 - Maine reports, c. 42, § 20.
- Sawmills.
 - Yearly timber cut report, c. 36, § 88.
- Sea and shore fisheries.
 - Licenses for clam, quahog and mussel cultivation.
 - Annual report of licensee, c. 37-A, § 47.
- Small loan agencies.
 - To bank commissioner, c. 59, § 215.

REPRIEVES.

- By governor, Const. of Me., art. V, pt. 1, § 11.

RESEARCH.

- Division of research and planning, c. 38-A, § 4.

RESERVOIRS.

- Water storage reservoirs, c. 180, §§ 39-A to 39-C.
- See Mills and Milldams.

RESIDENCE.

- Elections.
 - Change of address of voters, c. 3, § 24-B.
 - Place to vote, c. 3, § 24-A.
- Trespass.
 - Punishment, c. 131, §§ 39, 39-A.

RESTRAINT OF TRADE.

- Fish marketing act.
 - Anti-trust laws, c. 56-A, § 6.
 - Exemption, c. 56-A, § 6.

RETIREMENT SYSTEM.

- Actuary.
 - Contributions.
 - Employees of counties, cities and towns, c. 63-A, § 17.
 - Designated, c. 63-A, § 13.
 - Duties, c. 63-A, § 13.
 - Investigation, c. 63-A, § 13.
 - Tables, c. 63-A, § 13.
- Administration, c. 63-A, § 13.
- Appeal and error, c. 63-A, § 21.
- Banks and banking.
 - Savings bank, c. 59, § 19-K.
- Benefits.
 - Employees to retire prior to establishment, c. 63-A, § 16.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

RETIREMENT SYSTEM—Cont'd

- Board of trustees.
 - Administration of system, c. 63-A, § 13.
- Attorney general.
 - Legal advisor, c. 63-A, § 13.
- Chairman, c. 63-A, § 13.
- Composition, c. 63-A, § 13.
- Defined, c. 63-A, § 1.
- Expenses, c. 63-A, § 13.
- Finance committee, c. 63-A, § 13.
- Funds, c. 63-A, § 14.
- Group life, accidental death and dismemberment insurance.
 - Administration, c. 63-A, § 25.
- Meetings, c. 63-A, § 13.
- Oath, c. 63-A, § 13.
- Quorum, c. 63-A, § 13.
- Records, c. 63-A, § 13.
- Rules and regulations, c. 63-A, § 13.
- Secretary, c. 63-A, § 13.
- Term, c. 63-A, § 13.
- Contributions.
 - Employee, c. 63-A, § 5.
 - Employees of counties, cities and towns, c. 63-A, § 17.
 - Return of accumulated contributions, c. 63-A, § 11.
 - State contributions, c. 63-A, § 15.
- Creditable service
 - Certificates, c. 63-A, § 4.
 - Defined, c. 63-A, § 1.
 - Generally, c. 63-A, § 4.
 - Out-of-state service.
 - Credit, c. 63-A, § 4.
 - Defined, c. 63-A, § 1.
 - Prior service.
 - Credit, c. 63-A, § 4.
 - Defined, c. 63-A, § 1.
 - Reemployment.
 - Effect, c. 63-A, § 4.
 - Rules and regulations, c. 63-A, § 4.
 - Teachers, c. 63-A, § 4.
- Custodian of securities, c. 63-A, § 13.
- Death benefits.
 - Accidental, c. 63-A, § 10.
 - Ordinary before retirement, c. 63-A, § 9.
- Definitions, c. 63-A, § 1.
- Departments.
 - Statements as to employee, c. 63-A, § 3.
- Disability retirement.
 - Allowance, c. 63-A, § 7.
 - Payment, c. 63-A, § 12.
 - Medical examination, c. 63-A, § 7.
 - Occupational disability, c. 63-A, § 7.
 - Ordinary disability, c. 63-A, § 7.
 - Restoration to service, c. 63-A, § 8.
 - Workmen's compensation.
 - Effect, c. 63-A, § 7.

RETIREMENT SYSTEM—Cont'd

- Earnable compensation.
 - Defined, c. 63-A, § 1.
- Establishment.
 - Benefits of employees to retire prior to, c. 63-A, § 16.
 - Date, c. 63-A, § 2.
 - Name, c. 63-A, § 2.
- Exemption from taxation and executions, c. 63-A, § 18.
- Finances, c. 63-A, § 15.
- Fraud.
 - Protection against, c. 63-A, § 19.
- Funds.
 - Custodian, c. 63-A, § 14.
 - Deposits, c. 63-A, § 14.
 - Expense fund, c. 63-A, § 15.
 - Generally, c. 63-A, § 14.
 - Group life insurance fund, c. 63-A, § 24.
 - Interest rate, c. 63-A, § 14.
 - Investment, c. 63-A, §§ 13, 14.
 - Members contribution fund, c. 63-A, § 15.
 - Retirement allowance fund, c. 63-A, § 15.
 - Survivors' benefit fund, c. 63-A, § 15.
 - Trustees, c. 63-A, § 14.
 - Valuation, c. 63-A, § 14.
- Insurance.
 - Group life, accidental death and dismemberment insurance.
 - Administration.
 - Board of trustees, c. 63-A, § 25.
 - Advisory council, c. 63-A, § 25.
 - Board of trustees, c. 63-A, § 25.
 - Determination, c. 63-A, § 24.
 - Eligibility, c. 63-A, § 24.
 - Fund, c. 63-A, § 24.
 - Membership, c. 63-A, § 24.
 - Participating local districts, c. 63-A, § 26.
 - Payment, c. 63-A, § 24.
 - Payroll deduction, c. 63-A, § 24.
 - Purchase, c. 63-A, § 24.
 - State employees, c. 63-A, § 24.
 - Tables, c. 63-A, § 24.
 - Teachers, c. 63-A, § 24.
 - Intent of chapter, c. 63-A, § 22.
 - Investment counsel, c. 63-A, § 13.
 - Limitation, c. 63-A, § 23.
 - Local district.
 - Limitation, c. 63-A, § 23.
 - Medical board.
 - Designated, c. 63-A, § 13.
 - Duties, c. 63-A, § 13.
- Membership.
 - Application for membership, c. 63-A, § 3.
 - Armed forces, c. 63-A, § 3.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

RETIREMENT SYSTEM—Cont'd**Membership—Cont'd**

Elected officials.

Optional, c. 63-A, § 3.

Eligibility, c. 63-A, § 3.

Employees of counties, cites and towns, c. 63-A, § 17.

Generally, c. 63-A, § 3.

Limitation, c. 63-A, § 20.

Optional, c. 63-A, § 3.

Public officers.

Fixed terms.

Optional, c. 63-A, § 3.

Teachers, c. 63-A, § 17.

Termination.

Return of accumulated contributions, c. 63-A, § 7.

Membership service.

Defined, c. 63-A, § 1.

Optional allowances, c. 63-A, § 12.

Payment of allowances, c. 63-A, § 12.

Optional allowances, c. 63-A, § 12.

Public school.

Defined, c. 63-A, § 1.

Securities.

Custodian, c. 63-A, § 13.

Service retirement.

Age limit, c. 63-A, § 6.

Airplane pilots.

State, c. 63-A, § 6.

Allowance, c. 63-A, § 6.

Option, c. 63-A, § 12.

Payment, c. 63-A, § 12.

Compulsory, c. 63-A, § 6.

Fire department, c. 63-A, § 6.

Police department, c. 63-A, § 6.

Sheriff, c. 63-A, § 6.

State police, c. 63-A, § 6.

State prison.

Employees, c. 63-A, § 6.

Teachers, c. 63-A, § 6.

Time limit, c. 63-A, § 6.

Warden of department of inland fisheries and game, c. 63-A, § 6.

Warden of department of sea and shore fisheries, c. 63-A, § 6.

Tables.

Actuary tables, c. 63-A, § 13.

Taxation.

Exemptions from, c. 63-A, § 18.

Teacher.

Defined, c. 63-A, § 1.

Service retirement, c. 63-A, § 6.

REWARDS.

Prisons and prisoners.

Escaped prisoners or inmates.

Return, c. 27, § 9.

RIGHT OF ENTRY.

Animals.

Control of diseases.

Power of commissioner, c. 32, § 48-B.

RIGHTS OF WAY.

Mining, c. 39-A, § 6.

RULES AGAINST PERPETUITIES,

c. 160, §§ 27 to 33.

See Trusts and Trustees.

RULES AND REGULATIONS.

Boards and commissions.

Declared lawful, c. 10, § 21-A.

Public proceedings.

Executive sessions.

Effect, c. 1, § 39.

RULES OF COURT.

Conflict of laws.

Supersede all laws in conflict, c. 103, § 7-A.

Depositions.

Taken and used in the manner provided by, c. 117, § 1.

Effective date, c. 103, § 7-A.

Exceptions.

Settling the truth of exceptions alleged and not allowed, c. 106, § 14.

Service of process.

Prescribed for superior court, c. 106, § 17.

Supreme judicial court.

Power to prescribe general rules, c. 103, § 7-A.

S**SACO RIVER.**

Classification by improvement commission, c. 79, § 15.

SAGADAHOC COUNTY.

Offices.

Clerk hire, c. 89, § 254.

Salaries.

County officers, c. 89, § 254.

ST. CROIX RIVER.

Classification of surface waters, c. 79, § 15.

ST. JOHN RIVER.

Classification by improvement commission, c. 79, § 15.

SALES.

Advertising.

Unfair sales.

Prima facie evidence of intent to injure competitors, c. 184, §§ 2, 4.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

SALES—Cont'd

- Christmas trees, c. 36, §§ 67-A to 67-J.
See Christmas.
- Closing-out sales.
- Licenses.
 - Required to conduct, c. 100, § 79-A.
 - Requirements for obtaining, c. 100, § 79-A.
 - Revocation.
 - Power of municipal officer, c. 100, § 79-C.
 - Violations, c. 100, § 79-B.
 - Limitations, c. 100, § 79-D.
- Municipal officers.
 - Power to revoke license, c. 100, § 79-C.
- Penalty, c. 100, § 79-B.
- Evidence.
 - Unfair sales.
 - Prima facie evidence of intent to injure competitors, c. 184, §§ 2, 4.
- Fish marketing act.
 - Marketing contract, c. 56-A, § 61.
- Motor vehicles.
 - Sales finance act, c. 59, §§ 249 to 260.
 - See Motor Vehicles.
- Sea and shore fisheries.
 - Seizure and disposition of equipment and marine species for law violation, c. 37-A, § 89.
- Ships and shipping.
 - Vessel attached on both kinds of claims, c. 178, § 30.
- Stamps.
 - Trading stamp companies, c. 100, §§ 136-A to 136-F.
 - See Trading Stamp Companies.
- Trading stamp companies, c. 100, §§ 136-A to 136-F.
- See Trading Stamp Companies.
- Unfair sales act.
 - Advertising sale below cost.
 - Prima facie evidence of intent to injure competitors, c. 184, §§ 2, 4.
 - Evidence.
 - Prima facie evidence.
 - Advertising sales below cost, c. 184, §§ 2, 4.
 - Penalty, c. 184, § 2.

SALES AND USE TAX.

- Apartment house.
 - Defined, c. 17, § 2.
 - Exemptions, c. 17, § 10.
- Appeals, c. 17, § 33.
- Arrest.
 - Collection of tax, c. 17, § 33-E.
- Assessments.
 - Arbitrary assessment, c. 17, § 19.
 - Deficiency, c. 17, § 20.

SALES AND USE TAX—Cont'd

- Attorney general.
 - Warrant for collection.
 - Issuance, c. 17, § 33-A.
- Boats sold to nonresidents.
 - Exempt, c. 17, § 10.
- Bonds.
 - Collection of tax, c. 17, § 7.
- Camps.
 - Exemptions, c. 17, § 10.
- Clerks of court.
 - Warrant for collection of tax.
 - Issuance, c. 17, § 33-B.
- Collection.
 - Bond.
 - Required by tax assessor, c. 17, § 7.
 - Warrants, c. 17, §§ 33-A to 33-E.
 - See within this title, "Warrants."
- Commitment.
 - Warrant for collection of tax, c. 17, § 33-E.
- Corporations.
 - Dissolution prohibited until tax paid, c. 17, § 31.
 - Sale of motor vehicle to corporation by owner or majority of common stock, c. 17, § 10-A.
- Deficiency assessment, c. 17, § 20.
- Definitions, c. 17, § 2.
- Exemptions, c. 17, § 10.
- Fire departments.
 - Volunteer fire departments exempt, c. 17, § 10.
- Form.
 - Warrant for collection of tax, c. 17, § 33-D.
- Funeral directors and embalmers.
 - Funeral services exempt, c. 17, § 10.
- Funeral services.
 - Exemptions, c. 17, § 10.
- Gasoline.
 - Exemption, c. 17, § 10.
- Hospitals.
 - Exemptions, c. 17, § 10.
- Hotel.
 - Defined, c. 17, § 2.
- Imposition of tax, c. 17, § 3.
 - Use tax, c. 17, § 4.
- Injunctions, c. 17, § 34.
- Inns, victualers and lodginghouses.
 - Exemptions, c. 17, § 10.
- Interest.
 - Payment of tax, c. 17, § 15.
- Jurisdiction.
 - Collection of tax.
 - Request for warrant, c. 17, § 33-A.
 - Injunctions, c. 17, § 34.
- Lien.
 - Warrant for collection of tax, c. 17, § 33-C.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

SALES AND USE TAX—Cont'd

- Mail.
 - Notices given by certified mail, c. 17, § 28.
- Motor vehicle fuel.
 - Exemption, c. 17, § 10.
- Motor vehicles.
 - Against isolated motor vehicle transactions except sale for resale, c. 17, § 10-A.
- Nonresidents.
 - Boats sold to nonresidents, c. 17, § 10.
- Notices.
 - How given, c. 17, § 28.
- Nursing homes.
 - Exemptions, c. 17, § 10.
- Payment, c. 17, § 15.
 - Dissolution of corporations prohibited until tax is paid, c. 17, § 31.
 - Interest, c. 17, § 15.
 - Overpayment, c. 17, § 18.
 - Refunds, c. 17, § 18.
- Rate of tax, c. 17, § 3.
 - Use tax, c. 17, § 4.
- Recording.
 - Warrant for collection of tax, c. 17, § 33-C.
- Refunds, c. 17, § 18.
 - Limitation, c. 17, § 18.
 - Overpayment, c. 17, § 18.
- Registration.
 - No registration unless tax paid, c. 17, § 4-A.
- Retailer.
 - Defined, c. 17, § 2.
 - Payment of tax, c. 17, § 3.
- Retail sale.
 - Defined, c. 17, § 2.
- Rooming house.
 - Defined, c. 17, § 2.
- Sale price.
 - Amount, c. 17, § 5.
- Sales tax.
 - Adding tax to sale price, c. 17, § 5.
 - Imposition of tax, c. 17, § 3.
 - Rate, c. 17, § 3.
- Service of process.
 - Warrant for collection of tax, c. 17, § 33-D.
- Tourist camp.
 - Defined, c. 17, § 2.
- Trailer camp.
 - Defined, c. 17, § 2.
- Use tax.
 - Rate, c. 17, § 4.
 - Storage, use or consumption, c. 17, § 4.
- Venue.
 - Collection of tax.
 - Request for warrant, c. 17, § 33-A.
 - Injunctions, c. 17, § 34.

SALES AND USE TAX—Cont'd

- Volunteer fire departments.
 - Exempt, c. 17, § 10.
- Warrants.
 - Arrest, c. 17, § 33-E.
 - Commitment, c. 17, § 33-E.
 - Effect, c. 17, § 33-D.
 - Filing by clerk of court.
 - Fee, c. 89, § 99.
 - Form, c. 17, § 33-D.
 - Issuance, c. 17, § 33-B.
 - Lien, c. 17, § 33-C.
 - Recorded, c. 17, § 33-C.
 - Request for warrant, c. 17, § 33-A.
 - Service.
 - Fee, c. 89, § 150.
- SARDINES.**
 - Brands, labels and trade-marks.
 - Determined by commissioner, c. 32, § 33.
 - Inspection, c. 32, § 36.
 - Certificate of inspection, c. 32, § 36.
 - Penalty for violation, c. 32, § 35.
 - Permit, c. 32, § 35.
 - Revocation, c. 32, § 33.
 - Use of brands, c. 32, § 33.
- Fines.
 - Penalty for violation of permit, c. 32, § 35.
- Packing.
 - Advisory board.
 - Sardine industry advisory board, c. 32, § 267-A.
- Cans.
 - Condemnation, c. 32, § 261.
 - Misbranding, c. 32, § 263.
 - Standards of contents, c. 32, § 263.
- Condemnation, c. 32, § 261.
- Embargo, c. 32, § 261.
- Fees.
 - Increase by commissioner, c. 32, § 262.
- Licenses.
 - Inspection, c. 32, § 258.
 - Issuance.
 - Refusal, c. 32, § 259.
 - Refusal to issue or renew, c. 32, § 259.
 - Renewal.
 - Inspection, c. 32, § 258.
 - Refusal, c. 32, § 259.
 - Penalty for violation, c. 32, § 267.
- Sardine industry advisory board, c. 32, § 267-A.
- SARDINE TAX.**
 - Appropriation and use of moneys received, c. 16, § 267.
 - Case.
 - Defined, c. 16, § 261.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

SARDINE TAX—Cont'd

- Council.
 - Maine sardine council.
 - Appointment, c. 16, § 268.
 - Compensation, c. 16, § 268.
 - Qualifications, c. 16, § 268.
 - Quorum, c. 16, § 268.
 - Vacancies, c. 16, § 268.
- Definitions, c. 16, § 261.
- Packer.
 - Defined, c. 16, § 261.
- Suspension of tax, c. 16, §§ 262, 264.

SATURDAYS.

- Banks and banking.
 - Closing.
 - Effect, c. 59, § 157.

SAWDUST.

- Waters of the state.
 - Depositing in streams, etc., prohibited, c. 79, § 11.

SAWMILLS.

- Reports.
 - Yearly timber cut report, c. 36, § 88.
- Waters of the state.
 - Deposit of slabs, edgings, sawdust, etc., in streams prohibited, c. 79, § 11.

SCHOLARSHIPS.

- Normal schools and state teachers' colleges, c. 41, § 230.

SCHOOLS.

- Correspondence schools.
 - Privately owned, c. 41, §§ 183-A to 183-F.
 - See Correspondence Schools.

SEA AND SHORE FISHERIES.

- Accounts and accounting.
 - Atlantic states marine fisheries compact.
 - Commission to keep separate accounts, c. 37-B, § 5.
- Actions.
 - Taking shellfish without consent of licensee, c. 37-A, § 48.
- Advisory council.
 - Appointment, c. 37-A, § 6.
 - Civil service commission.
 - Appointment, c. 37-A, § 7.
 - Compensation, c. 37-A, § 6.
 - Composition, c. 37-A, § 6.
 - Duties.
 - Generally, c. 37-A, § 7.
 - Meetings, c. 37-A, § 7.
 - Officers, c. 37-A, § 7.
 - Powers.
 - Generally, c. 37-A, § 7.
 - Term, c. 37-A, § 6.
 - Vacancy, c. 37-A, § 6.

SEA AND SHORE FISHERIES —

- Cont'd
- Alewives.
 - Concurrent jurisdiction, c. 37-A, § 15.
- Angling.
 - Defined, c. 37-A, § 1.
- Appeals.
 - Seizure and disposition of equipment and marine species for law violation, c. 37-A, § 89.
- Appropriations.
 - Atlantic states marine fisheries compact, c. 37-B, § 6.
- Arrest.
 - Without warrant.
 - Generally, c. 37-A, § 88.
 - Respondent to be taken to nearest court, c. 37-A, § 88.
- Assignments.
 - Licenses for clam, quahog and mussel cultivation, c. 37-A, § 47.
- Atlantic states marine fisheries compact.
 - Appropriation, c. 37-B, § 6.
 - Commissioners.
 - Accounts, c. 37-B, § 5.
 - Powers, c. 37-B, § 3.
 - Supplemental to other powers, c. 37-B, § 4.
 - Removal, c. 37-B, § 2.
 - Terms, c. 37-B, § 2.
 - Vacancies, c. 37-B, § 2.
 - Governor to execute, c. 37-B, § 1.
- Bail and recognizance.
 - Seizure and disposition of equipment and marine species for law violation.
 - Recognizance on forfeiture, c. 37-A, § 89.
- Bait.
 - Herring.
 - Exception for bait purposes, c. 37-A, § 34.
- Bluehill Bay.
 - Drags illegal in part of bay, c. 37-A, § 38.
- Buoys.
 - Maintenance, c. 37-A, § 38.
 - Line to be marked, c. 37-A, § 38.
- Boats.
 - Stop on request of coastal warden in uniform, c. 37-A, § 93.
- Chapter.
 - General savings clause, c. 37-A, § 98.
- Civil service commission, c. 37-A, §§ 7-11. See within this title, "Coastal wardens."
- Clams.
 - Defined, c. 37-A, § 1.
 - Hand powered devices only, c. 37-A, § 51.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

- SEA AND SHORE FISHERIES — SEA AND SHORE FISHERIES —**
 Cont'd
 Clams—Cont'd
 Hard-shell clam.
 Defined, c. 37-A, § 1.
 Method of taking, c. 37-A, § 51.
 Quahog. See within this title, "Quahog."
 Regulation of shellfish and marine worms, c. 37-A, §§ 46-56. See within this title, "Shellfish and marine worms."
 Seed clam.
 Defined, c. 37-A, § 1.
 Permits to transplant, c. 37-A, § 49.
 Soft-shell clam.
 Defined, c. 37-A, § 1.
 Unlawfully taking from contaminated flats, c. 37-A, § 16.
 Coastal wardens.
 Applications.
 Examinations, c. 37-A, § 10.
 Appointment, c. 37-A, § 12.
 Boats, vehicles and persons to stop on request of warden in uniform, c. 37-A, § 93.
 Chief coastal warden.
 Certificate as evidence, c. 37-A, § 82.
 Civil service commission.
 Applications.
 Examinations, c. 37-A, § 10.
 Appointment, c. 37-A, § 7.
 Duties.
 Generally, c. 37-A, § 8.
 Miscellaneous civil service law provisions, c. 37-A, § 11.
 Permanent wardens maintain status, c. 37-A, § 11.
 Powers.
 Generally, c. 37-A, § 8.
 Probationary period and demonstration of fitness for employment, c. 37-A, § 11.
 Procedure for punishing violators of civil service rules, c. 37-A, § 9.
 Promotions.
 Examinations, c. 37-A, § 10.
 Rules.
 Enforcement, c. 37-A, § 9.
 Commissioner to have powers of coastal warden, c. 37-A, § 5.
 Compensation, c. 37-A, § 12.
 Duties.
 Generally, c. 37-A, § 13.
 Eligibility of members, c. 37-A, § 8.
 Fees, c. 37-A, §§ 12, 14.
 Generally, c. 37-A, § 12.
 Impersonating unlawful, c. 37-A, § 86.
 Limitations, c. 37-A, § 12.
 Powers.
 Generally, c. 37-A, § 13.
 Cont'd
 Coastal wardens—Cont'd
 Promotions.
 Examinations, c. 37-A, § 10.
 Searches and seizures.
 Report to commissioner, c. 37-A, § 91.
 Sheriffs and other police officers to have powers of coastal wardens, c. 37-A, § 14.
 Tenure, c. 37-A, § 12.
 Violations.
 Punishment, c. 37-A, § 9.
 Warden service.
 Defined, c. 37-A, § 1.
 Coastal waters.
 Defined, c. 37-A, § 1.
 Commissioner.
 Appointment, c. 37-A, § 4.
 Atlantic states marine fisheries compact. See within this title, "Atlantic states marine fisheries compact."
 Biennial pamphlet of laws.
 Include related laws, c. 37-A, § 97.
 Published, c. 37-A, § 97.
 Size, printing and distribution, c. 37-A, § 97.
 Certificate as evidence, c. 37-A, § 82.
 Concurrent jurisdiction for salmon, shad, alewives and smelts, c. 37-A, § 15.
 Defined, c. 37-A, § 1.
 Duties.
 Generally, c. 37-A, § 5.
 Employees.
 Duties, c. 37-A, § 5.
 Facilities, c. 37-A, § 4.
 Fines, fees and forfeitures.
 Records, c. 37-A, § 94.
 Head of department, c. 37-A, § 3.
 Hiring employees, c. 37-A, § 5.
 Office space, c. 37-A, § 4.
 Powers.
 Generally, c. 37-A, § 5.
 Report to governor and council.
 Biennial report, c. 37-A, § 5.
 Rules and regulations, c. 37-A, §§ 16-18. See within this title, "Rules and regulations."
 Salary, c. 37-A, § 4.
 Term, c. 37-A, § 4.
 Vacancy, c. 37-A, § 4.
 Compacts.
 Atlantic states marine fisheries. See within this title, "Atlantic states marine fisheries compact."
 Conservation.
 Rules and regulations, c. 37-A, § 17.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

- SEA AND SHORE FISHERIES — SEA AND SHORE FISHERIES —**
 Cont'd
 Containers.
 Hermetically sealed.
 Defined, c. 37-A, § 1.
 Exception as to retail dealer's license, c. 37-A, § 63.
 Contaminated or polluted shores or flats.
 Closing, c. 37-A, § 16.
 Corporations.
 Agents not exempt, c. 37-A, § 83.
 Conviction.
 Forfeiture deemed conviction, c. 37-A, § 83.
 Fines and forfeitures collected by execution, c. 37-A, § 83.
 Forfeiture for failure to appear, c. 37-A, § 83.
 Proceedings in case of violations by corporations.
 Generally, c. 37-A, § 83.
 Service on foreign corporations, c. 37-A, § 83.
 Corporation deemed in court after service, c. 37-A, § 83.
 Costs.
 Seizure and disposition of equipment and marine species for law violation, c. 37-A, § 89.
 State to pay costs of imprisonment, c. 37-A, § 95.
 County attorneys.
 Prosecution of violations, c. 37-A, § 84.
 Crabs.
 License.
 Certain persons considered as fishing, c. 37-A, § 66.
 Designation, c. 37-A, § 66.
 Exception for crabs for home consumption, c. 37-A, § 66.
 Exhibited, c. 37-A, § 66.
 Fees, c. 37-A, § 66.
 Required to take, c. 37-A, § 66.
 Residence requirements, c. 37-A, § 66.
 Scope, c. 37-A, § 66.
 Suspension, c. 37-A, § 73.
 Duty to remove traps, etc., c. 37-A, § 81.
 Transportation, c. 37-A, § 66.
 Pots.
 Marking required, c. 37-A, § 78.
 Traps.
 Marking required, c. 37-A, § 78.
 Crawfish.
 Defined, c. 37-A, § 1.
 Imitation lobster unlawful, c. 37-A, § 65.
 Penalty, c. 37-A, § 65.
 Sale.
 Prohibited, c. 37-A, § 65.
- Cont'd
 Culture and development.
 Generally for shellfish. See within this title, "Shellfish and marine worms."
 Taking flats and waters.
 Certificate setting apart, c. 37-A, § 27.
 Commissioner may take for fish research, c. 37-A, § 25.
 Hearing, c. 37-A, § 25.
 Notice, c. 37-A, § 25.
 Limitation, c. 37-A, § 25.
 Marking of area, c. 37-A, § 25.
 Notice of hearing and taking, c. 37-A, § 26.
 Penalties, c. 37-A, § 28.
 Private interests.
 Provisions for setting apart shores or flats to be used for fish research by private interests, c. 37-A, § 27.
 Public hearing, c. 37-A, § 26.
 Public notice, c. 37-A, § 25.
 Recording of agreement, lease or grant, c. 37-A, § 26.
 Setting apart shores or flats to be used for fish research by private interests, c. 37-A, § 27.
 Unlawful to take marine species from or to interfere with areas used under authority, c. 37-A, § 28.
 Use for fish research under written agreement, lease or grant, c. 37-A, § 26.
 Written permission from riparian owners required, c. 37-A, § 25.
 Damages.
 Taking shellfish without consent of licensee, c. 37-A, § 48.
 Dead bodies.
 Illegal to dump dead or scaled fish, c. 37-A, § 41.
 Penalty, c. 37-A, § 41.
 Dealer.
 Defined, c. 37-A, § 1.
 Wholesale dealer.
 Exception in certain instances, c. 37-A, § 24.
 Definitions.
 Foreign lobster meat, c. 37-A, § 72.
 General definitions, c. 37-A, § 1.
 Sunset and sunrise, c. 37-A, § 74.
 To ship and to transport, c. 37-A, § 64.
 Department.
 Composition, c. 37-A, § 3.
 Defined, c. 37-A, § 1.
 Generally, c. 37-A, § 3.
 Head, c. 37-A, § 3.
 Purposes, c. 37-A, § 3.
 Division.
 Defined, c. 37-A, § 1.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

SEA AND SHORE FISHERIES —

- Cont'd
 Dynamite.
 Carrying illegal, c. 37-A, § 42.
 Penalty, c. 37-A, § 42.
 Sale or possession of fish so taken illegal, c. 37-A, § 42.
 Use illegal, c. 37-A, § 42.
 Enforcement officers. See within this title, "Coastal wardens."
 Evidence.
 Certificate of commissioner or chief warden.
 Admissible in evidence, c. 37-A, § 82.
 Necessary foundation to admit certificate in evidence, c. 37-A, § 82.
 Not applicable to proof of regulations, c. 37-A, § 82.
 Prima facie evidence in certain cases, c. 37-A, § 82.
 Lobsters.
 Egg bearing lobsters.
 Prima facie evidence, c. 37-A, § 76.
 Prima facie evidence meat removed for sale, c. 37-A, § 69.
 Rules and regulations.
 Proof of regulation by certificate, c. 37-A, § 22.
 Explosions and explosives.
 Use of dynamite and poison illegal, c. 37-A, § 42.
 False pretenses and cheats.
 Impersonating wardens, c. 37-A, § 86.
 Fees.
 Coastal wardens, c. 37-A, § 14.
 Commercial fishing license.
 Nonresident license, c. 37-A, § 44.
 Resident license, c. 37-A, § 43.
 Disposition, c. 37-A, § 94.
 Licenses.
 Lobster and crab fishing license, c. 37-A, § 66.
 Lobsters.
 Interstate lobster transportation license, c. 37-A, § 67.
 Recovery, c. 37-A, § 94.
 Retail dealer's license, c. 37-A, § 63.
 Seizure and disposition of equipment and marine species for law violation.
 Libel proceedings, c. 37-A, § 90.
 Wholesale dealer's and processor's license, c. 37-A, § 64.
 Fines.
 Commercial fishing license.
 Nonresident license.
 Special penalty, c. 37-A, § 44.
 Resident license.
 Special penalty, c. 37-A, § 43.

SEA AND SHORE FISHERIES —

- Cont'd
 Fines—Cont'd
 Corporations.
 Collected by execution, c. 37-A, § 83.
 Crawfish.
 Sale, c. 37-A, § 65.
 Disposition, c. 37-A, § 94.
 Failure to stop for inspection, c. 37-A, § 93.
 General penalty where other penalty not provided, c. 37-A, § 96.
 Lobsters.
 Interstate lobster transportation license.
 Violation, c. 37-A, § 67.
 Measurement.
 Violations, c. 37-A, § 68.
 Traps or other contrivance.
 Violations, c. 37-A, § 73.
 Penalties. See within this title, "Penalties."
 Recovery, c. 37-A, § 94.
 Sea moss license.
 Violation, c. 37-A, § 80.
 Specific violations.
 License and permit suspension, c. 37-A, § 81.
 Taking marine species from or interfering with areas, c. 37-A, § 28.
 Use of dynamite and poison, c. 37-A, § 42.
 Fish.
 Definition of fish, c. 37-A, § 1.
 Fresh fish.
 Defined, c. 37-A, § 1.
 Flats.
 Closing flats on certificate of commissioner of agriculture, c. 37-A, § 16.
 Force of law, c. 37-A, § 22.
 Forms.
 Seizure and disposition of equipment and marine species for law violation.
 Libel proceedings, c. 37-A, § 90.
 Funds.
 Shellfish fund, c. 37-A, § 62.
 General provisions, c. 37-A, § 22.
 Governor.
 Atlantic states marine fisheries compact.
 Execution, c. 37-B, § 1.
 Hancock county.
 Taking clams and marine worms.
 Maryland dredges excepted in Hancock county, c. 37-A, § 51.
 Herring.
 Fee.
 Boats transporting certain herring to be sealed, c. 37-A, § 31.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

- SEA AND SHORE FISHERIES — SEA AND SHORE FISHERIES —**
 Cont'd Cont'd
- Herring—Cont'd**
 Lights.
 Artificial lights illegal in taking herring prohibited, c. 37-A, § 35.
 Exceptions, c. 37-A, § 35.
- Regulation for canning purposes.**
 Penalties, c. 37-A, § 29.
 Regulation from December 1st to April 15th, c. 37-A, § 29.
 Unlawful to take, preserve or sell certain herring during period, c. 37-A, § 29.
- Sale.**
 Penalty.
 Violation of section, c. 37-A, § 30.
 Purchaser of herring to give fishermen cash or written acknowledgment.
 Contents of acknowledgment, c. 37-A, § 32.
 Generally, c. 37-A, § 32.
 Payments to be made in money, c. 37-A, § 32.
 Penalty for violation, c. 37-A, §§ 32, 33.
 Standard unit of measure.
 Certain herring to be sold and purchased by standard unit of measure, c. 37-A, § 30.
- Size, c. 37-A, § 34.**
Bait.
 Exception for bait purposes, c. 37-A, § 34.
 Determination, c. 37-A, § 34.
 Tolerance, c. 37-A, § 34.
- Taking.**
 Artificial lights illegal in taking, c. 37-A, § 35.
 Exceptions, c. 37-A, § 35.
- Transportation.**
 Boats transporting certain herring to be sealed, c. 37-A, § 31.
 Measurement.
 Method of measurement, c. 37-A, § 31.
 Owner to notify state sealer if any seal broken, c. 37-A, § 31.
 State sealer to certify to commissioner, c. 37-A, § 31.
 Unlawful to sell herring from unsealed hold, c. 37-A, § 31.
 Penalty, c. 37-A, § 31.
- Infants.**
 Lobster and crab fishing license.
 Suspension, c. 37-A, § 73.
- Inns, victualers and lodginghouses.**
 Labelling lobster meat containers.
 Exceptions as to hotels and restaurants, c. 37-A, § 70.
- SEA AND SHORE FISHERIES —**
 Cont'd
 Inns, victualers and lodginghouses —
 Cont'd
 Lobster meat containers to be labelled.
 Exceptions, c. 37-A, § 70.
 Lobsters.
 Removal of lobster meat from shell.
 Exceptions for hotels and restaurants, c. 37-A, § 69.
- Inspection.**
 Boats, vehicles and persons to stop on request of coastal warden in uniform, c. 37-A, § 93.
- Interpretation and construction.**
 General rules of construction, c. 37-A, § 2.
- Jurisdiction, c. 37-A, § 87.**
 Concurrent jurisdiction, c. 37-A, § 15.
- Libel.**
 Seizure and disposition of equipment and marine species for law violation, c. 37-A, § 89.
 Fees and forms for libel proceedings, c. 37-A, § 90.
- Licenses.**
 Application.
 Misrepresentation unlawful, c. 37-A, § 23.
 Written application required, c. 37-A, § 23.
 Combination license, c. 37-A, § 23.
 Commercial fishing license.
 Crew members, c. 37-A, § 43.
 Fees, c. 37-A, § 43.
 Nonresident license.
 Crew members, c. 37-A, § 44.
 Designation, c. 37-A, § 44.
 Equipment and restrictions to be stated in license, c. 37-A, § 44.
 Fees, c. 37-A, § 44.
 Generally, c. 37-A, § 44.
 Penalty, c. 37-A, § 44.
 Restrictions, c. 37-A, § 44.
 Scope, c. 37-A, § 44.
 Who may obtain, c. 37-A, § 44.
 Penalty, c. 37-A, § 43.
 Requirements for residence, c. 37-A, § 43.
 Resident license.
 Designation, c. 37-A, § 43.
 Generally, c. 37-A, § 43.
 Restrictions stated in license, c. 37-A, § 43.
 Scope, c. 37-A, § 43.
- Crabs. See within this title, "Crabs."**
- Dealers.**
 Retail license.
 Application, c. 37-A, § 63.
 Containers.
 Hermetically sealed containers.
 Exception, c. 37-A, § 63.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

- SEA AND SHORE FISHERIES — SEA AND SHORE FISHERIES —**
- Cont'd
- Licenses—Cont'd
- Dealers—Cont'd
- Retail license—Cont'd
- Designation, c. 37-A, § 63.
 - Exceptions, c. 37-A, § 63.
 - Fee, c. 37-A, § 63.
 - Generally, c. 37-A, § 63.
 - Scope.
 - General scope, c. 37-A, § 63.
- Wholesale sea food dealer's and processor's license.
- Definitions of "to ship" and "to transport," c. 37-A, § 64.
 - Designation, c. 37-A, § 64.
 - Exceptions as to lobster meat containers to be labelled, c. 37-A, § 70.
 - Fee, c. 37-A, § 64.
 - Generally, c. 37-A, § 64.
 - Sale to dealer is a sale in wholesale trade, c. 37-A, § 64.
 - Scope, c. 37-A, § 64.
 - Smoked herring and alewives.
 - Excepted, c. 37-A, § 64.
 - Supplemental licenses, c. 37-A, § 64.
- Eligibility.
- General eligibility for resident licenses, c. 37-A, § 2.
- Exhibited on demand, c. 37-A, § 23.
- Expiration, c. 37-A, § 23.
- Fees.
- Combination license, c. 37-A, § 23.
 - Duplicate, c. 37-A, § 23.
 - One-half fee after September 30th, c. 37-A, § 23.
- Generally, c. 37-A, § 23.
- General savings clause, c. 37-A, § 98.
- Lobsters. See within this title, "Lobsters."
- Lost licenses, c. 37-A, § 23.
- Nontransferable, c. 37-A, § 23.
- Prima facie evidence, c. 37-A, § 23.
- Sea moss, c. 37-A, § 80.
- Shellfish and marine worms. See within this title, "Shellfish and marine worms."
- Suspension, c. 37-A, § 23.
- Appealed, c. 37-A, § 81.
- Crabs.
- Removal of traps, etc., after license suspended, c. 37-A, § 81.
 - Exceptions, c. 37-A, § 81.
 - Generally, c. 37-A, § 81.
- Hearing.
- Requested in certain cases, c. 37-A, § 81.
- Juvenile delinquency, c. 37-A, § 81.
- Length of period of suspension, c. 37-A, § 81.
- Cont'd
- Licenses—Cont'd
- Suspension—Cont'd
- Lobsters.
- Removal of traps, etc., after license suspended, c. 37-A, § 81.
 - Penalties, c. 37-A, § 81.
 - Rules of construction, c. 37-A, § 81.
 - Specific violations, c. 37-A, § 81.
- Void.
- Issued through error void, c. 37-A, § 23.
- Lights.
- Artificial lights.
- Prohibited in taking herring, c. 37-A, § 35.
- Lobsters.
- Car.
- Defined, c. 37-A, § 1.
 - Marking required, c. 37-A, § 78.
- Egg bearing lobsters.
- Possession unlawful, c. 37-A, § 75.
 - Exceptions, c. 37-A, § 75.
 - For permittee, c. 37-A, § 75.
 - Penalty, c. 37-A, § 75.
 - Purchase, c. 37-A, § 76.
 - Penalty, c. 37-A, § 76.
 - Permit, c. 37-A, § 76.
 - Prima facie evidence, c. 37-A, § 76.
 - Regulations, c. 37-A, § 76.
 - V-notch lobsters, c. 37-A, § 76.
- Foreign lobster meat.
- Definition, c. 37-A, § 72.
 - Wholesale dealer may possess under certain conditions, c. 37-A, § 72.
- Imitation lobster.
- Sale or use prohibited, c. 37-A, § 65.
 - Penalty, c. 37-A, § 65.
- Inspection.
- Unlawful to dump lobsters, containers, etc., in water after signal to stop, c. 37-A, § 93.
- Labelling meat containers.
- Exceptions, c. 37-A, § 70.
- Foreign canned meat.
- Exceptions, c. 37-A, § 70.
- Generally, c. 37-A, § 70.
- Prima facie evidence meat removed for sale, c. 37-A, § 70.
- Shipping, transporting or possession of unmarked containers illegal, c. 37-A, § 70.
- Wholesale sea food dealers and processors.
- Exception as to licensee, c. 37-A, § 70.
- License.
- Certain persons considered as fishing, c. 37-A, § 66.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

SEA AND SHORE FISHERIES — SEA AND SHORE FISHERIES —

Cont'd

Lobsters—Cont'd

License—Cont'd

Designation, c. 37-A, § 66.

Fees, c. 37-A, § 66.

Interstate lobster transportation license.

Application, c. 37-A, § 67.

Designation, c. 37-A, § 67.

Exception for common carrier, c. 37-A, § 67.

Fees, c. 37-A, § 67.

Generally, c. 37-A, § 67.

Only vehicles listed in license to be used, c. 37-A, § 67.

Penalty, c. 37-A, § 67.

Required to take, c. 37-A, § 66.

Residence requirements, c. 37-A, § 66.

Scope, c. 37-A, § 66.

Suspension.

Duty to remove traps, etc., c. 37-A, § 81.

Transportation, c. 37-A, § 66.

Measurement.

Double gauge measure, c. 37-A, § 68.

Exception if lobster immediately liberated alive when caught, c. 37-A, § 68.

Legal length, c. 37-A, § 68.

Long lobsters illegal, c. 37-A, § 68.

Maximum length to change January 1, 1960, c. 37-A, § 68.

Method of measurement, c. 37-A, § 68.

Mutilated lobsters illegal.

Penalty, c. 37-A, § 68.

Penalty for violation, c. 37-A, § 68.

Short lobsters illegal, c. 37-A, § 68.

Penalty.

Failure to mark pots and traps, c. 37-A, § 78.

Permit to remove lobster meat from shell.

Dealer may obtain permit, c. 37-A, § 69.

Exceptions for hotels and restaurants, c. 37-A, § 69.

Fee, c. 37-A, § 69.

Generally, c. 37-A, § 69.

Limitations, c. 37-A, § 69.

Prima facie evidence meat removed for sale, c. 37-A, § 69.

Possession of certain lobster meat unlawful.

Generally, c. 37-A, § 71.

Tail section must not be longer than six and one-half inches, c. 37-A, § 70.

Cont'd

Lobsters—Cont'd

Possession of certain lobster meat unlawful—Cont'd

Tail section not to be shorter than four and one-quarter inches, c. 37-A, § 70.

Pots.

Hauling lobster pots at night unlawful, c. 37-A, § 74.

Marking required, c. 37-A, § 78.

Shipping containers must be marked.

Generally, c. 37-A, § 77.

Penalty, c. 37-A, § 77.

Size.

Foreign marine species, c. 37-A, § 24.

Sunset and sunrise.

Definition, c. 37-A, § 74.

Traps or other contrivance.

Juveniles included, c. 37-A, § 73.

Marking required, c. 37-A, § 78.

Only certain persons may raise, possess or molest, c. 37-A, § 73.

Penalty for violation, c. 37-A, § 73.

Suspension of license for violation, c. 37-A, § 73.

Unlawful to set lobster traps near weir, c. 37-A, § 79.

Weirs.

Unlawful to set traps near.

Penalty, c. 37-A, § 79.

Marine species.

Application of chapter, c. 37-A, § 2.

Defined, c. 37-A, § 1.

Reference to any marine species includes any part of same, c. 37-A, § 2.

Size of foreign marine species, c. 37-A, § 24.

Marine worms.

Regulation of shellfish and marine worms, c. 37-A, §§ 46-56. See within this title, "Shellfish and marine worms."

Marketing.

Generally, c. 56-A, §§ 1-66.

See Fish Marketing Act.

Military law.

Lobster and crab fishing license, c. 37-A, § 66.

Moss.

Sea moss license.

Resident and nonresident, c. 37-A, § 80.

Motor vehicles.

Stop on request of coastal warden in uniform, c. 37-A, § 93.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

SEA AND SHORE FISHERIES —

Cont'd

Municipal corporations.

Regulation of shellfish and marine worms, c. 37-A, §§ 46-56. See within this title, "Shellfish and marine worms."

Municipal courts.

Jurisdiction, c. 37-A, § 87.

Mussels.

Contaminated flats.

Unlawful possession, c. 37-A, § 16.

Regulation of shellfish and marine worms, c. 37-A, §§ 46-56. See within this title, "Shellfish and marine worms."

Nets.

Prohibited near weirs.

Exception, c. 37-A, § 37.

Generally, c. 37-A, § 37.

Penalty, c. 37-A, § 37.

Nonresidents.

Sea moss.

License, c. 37-A, § 80.

Notices.

Plats and waters for fish research.

Commissioner taking, c. 37-A, § 26.

Seizure and disposition of equipment and marine species for law violation.

Order of notice, c. 37-A, § 89.

Ordinances.

Regulating the taking of clams, quahogs and mussels and providing for licenses, c. 37-A, § 50.

Oysters.

Cultivation.

Exclusive rights, c. 37-A, § 57.

Generally, c. 37-A, § 57.

Penalty, c. 37-A, § 57.

Permittee.

Exclusive rights, c. 37-A, § 57.

Planters.

Duties, c. 37-A, § 57.

Pamphlet of laws.

Biennial pamphlet published and distributed by commissioner, c. 37-A, § 97.

Penalties, c. 37-A, § 22.

Closed season for salmon, c. 37-A, § 39.

Corporations.

Collected by execution, c. 37-A, § 83.

Disposition, c. 37-A, § 94.

Fines. See within this title, "Fines."

General penalty where other penalty not provided, c. 37-A, § 96.

Herring, c. 37-A, §§ 30-34. See within this title, "Herring."

Otter or beam trawls prohibited in Washington county, c. 37-A, § 36.

Recovery, c. 37-A, § 94.

SEA AND SHORE FISHERIES —

Cont'd

Penalties—Cont'd

Seines or nets not to be set near weirs, c. 37-A, § 37.

Seizure and disposition of equipment and marine species for law violation, c. 37-A, § 89.

Shellfish. See within this title, "Shellfish and marine worms."

Tuna fishing.

Violations, c. 37-A, § 45.

Unlawful to take marine species from or interfere with areas used, c. 37-A, § 28.

Permits.

General licensing provisions. See within this title, "Licenses."

Remove lobster meat, c. 37-A, § 69.

Transplanting seed clams and seed quahogs, c. 37-A, § 49.

Poison.

Carrying poison illegal, c. 37-A, § 42.

Penalty, c. 37-A, § 42.

Sale or possession of fish so taken illegal, c. 37-A, § 42.

Use of poison illegal, c. 37-A, § 42.

Police.

Has powers of coastal wardens, c. 37-A, § 14.

Pollution.

Closing of contaminated flats, c. 37-A, § 16.

Prisons and prisoners.

State to pay costs of imprisonment, c. 37-A, § 95.

Proof of regulation by certificate, c. 37-A, § 22.

Quahogs.

Contaminated flats.

Unlawful possession, c. 37-A, § 16.

Defined, c. 37, § 1.

Minimum legal size, c. 37-A, § 54.

Regulation of shellfish and marine worms, c. 37-A, §§ 46-56. See within this title, "Shellfish and marine worms."

Seed quahog.

Defined, c. 37-A, § 1.

Permits to transplant, c. 37-A, § 49.

Taxation, c. 16, §§ 294 to 301.

See Quahog Tax.

Recording.

Agreements, leases or grants for plats and waters for fish research, c. 37-A, § 26.

Licenses for clam, quahog and mussel cultivation, c. 37-A, § 47.

Records.

Fines, fees and forfeitures.

Commissioner's records, c. 37-A, § 94.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

- SEA AND SHORE FISHERIES — SEA AND SHORE FISHERIES —**
- Cont'd
- Reports.
Licenses for clam, quahog and mussel cultivation.
Annual report of licensee, c. 37-A, § 47.
- Residence.
Defined, c. 37-A, § 1.
- Rules and regulations.
Adoption.
Commissioner's authority, c. 37-A, § 17.
Procedure for adoption of regulations, c. 37-A, § 18.
- Atlantic sea run salmon commission, c. 37-A, §§ 20-22. See within this title, "Salmon."
- Closing shores or flats, c. 37-A, § 16.
- Effective date, c. 37-A, § 18.
- Emergency, c. 37-A, § 17.
Declaration, c. 37-A, § 18.
- Limitation, c. 37-A, § 17.
- Publication, c. 37-A, § 18.
- Sale.
Fish marketing act, c. 56-A, §§ 1-66.
See Fish Marketing Act.
- Seizure and disposition of equipment and marine species for law violation, c. 37-A, § 89.
- Salmon.
Atlantic salmon.
Defined, c. 37-A, § 1.
- Atlantic sea run salmon commission.
Appointment, c. 37-A, § 19.
Composition, c. 37-A, § 19.
Conservation.
Regulations, c. 37-A, § 20.
Defined, c. 37-A, § 1.
Hearings, c. 37-A, § 21.
Officers, c. 37-A, § 19.
Regulations.
Authority to adopt regulations when conservation of salmon endangered, c. 37-A, § 20.
Effective date, c. 37-A, § 21.
General provisions, c. 37-A, § 22.
Penalties, c. 37-A, § 22.
Procedure to adopt regulations, c. 37-A, § 21.
Proof, c. 37-A, § 22.
Publication, c. 37-A, § 21.
Term, c. 37-A, § 19.
- Authority over.
Section grants no authority, c. 37-A, § 17.
- Closed season, c. 37-A, § 39.
Exceptions.
Rod and line, c. 37-A, § 39.
Weirs on St. Croix River, c. 37-A, § 39.
Penalty, c. 37-A, § 39.
Concurrent jurisdiction, c. 37-A, § 15.
- Cont'd
- Salmon—Cont'd
Limit on catch, c. 37, § 45.
Season.
Closed, c. 37, § 43.
- Scallops.
License.
Fishing license, c. 37-A, § 59.
Season.
Closed season, c. 37-A, § 58.
- Size.
Minimum legal size, c. 37-A, § 60.
- Sea moss.
License.
Resident and nonresident, c. 37-A, § 80.
- Season.
Closed season.
Defined, c. 37-A, § 1.
Open season.
Defined, c. 37-A, § 1.
- Seines.
Prohibited near weirs.
Exception, c. 37-A, § 37.
Generally, c. 37-A, § 37.
Penalty, c. 37-A, § 37.
- Seizure and disposition of equipment and marine species for law violation.
Authority to search without warrant, c. 37-A, § 92.
- Boats, vehicles and persons to stop on request of coastal warden in uniform, c. 37-A, § 93.
- Claimant.
Admitted as party, c. 37-A, § 89.
Appeal, c. 37-A, § 89.
Cost.
Executions for, c. 37-A, § 89.
Court order if claimant found entitled to any items claimed, c. 37-A, § 89.
Disposition of forfeited items, c. 37-A, § 89.
Duty of claimant to file written claim on or before hearing day, c. 37-A, § 89.
Contents, c. 37-A, § 89.
Forfeiture, c. 37-A, § 89.
Recognizance, c. 37-A, § 89.
- Coastal wardens.
Report to commissioner, c. 37-A, § 91.
- Dwelling may be searched only with warrant and only in the daytime, c. 37-A, § 92.
- Fines.
Proceeds disposed of in same manner as fines, c. 37-A, § 89.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

- SEA AND SHORE FISHERIES — SEA AND SHORE FISHERIES —**
 Cont'd Cont'd
- Seizure and disposition of equipment and marine species for law violation —
 Cont'd
- Forfeiture.
 Form for order, c. 37-A, § 90.
 Items or proceeds forfeited if no court appearance, c. 37-A, § 89.
- Generally, c. 37-A, § 89.
- Libel.
 Contents, c. 37-A, § 89.
 Fees, c. 37-A, § 90.
 Forms, c. 37-A, § 90.
 Items which need not be libeled, c. 37-A, § 89.
- Notice.
 Order of notice, c. 37-A, § 89.
- Railroad cars.
 Sealed railroad car only with warrant, c. 37-A, § 92.
- Reports.
 Coastal wardens to report to commissioner, c. 37-A, § 91.
- Sale or other disposition prior to hearing, c. 37-A, § 89.
- Seized without warrant, c. 37-A, § 89.
- Service of process.
 Form for officer's return of service, c. 37-A, § 90.
- Warden's duty to libel, c. 37-A, § 89.
- Warrants.
 Authority to issue, c. 37-A, § 92.
 Authority to search without warrant, c. 37-A, § 92.
 Contents, c. 37-A, § 92.
 Search warrants, c. 37-A, § 92.
- Sentence and punishment.
 Commercial fishing license.
 Nonresident license.
 Violation, c. 37-A, § 44.
 Resident license.
 Violation, c. 37-A, § 43.
- Crawfish.
 Sale, c. 37-A, § 65.
- Failure to stop for inspection, c. 37-A, § 93.
- General penalty where other penalty not provided, c. 37-A, § 96.
- License and permit suspension.
 Specific violations, c. 37-A, § 81.
- Lobsters.
 Interstate lobster transportation license.
 Violation, c. 37-A, § 67.
- Measurement.
 Violations, c. 37-A, § 68.
- Sea moss license.
 Violation, c. 37-A, § 80.
- Use of dynamite and poison, c. 37-A, § 42.
- Service of process.
 Corporations, c. 37-A, § 83.
- Shad.
 Concurrent jurisdiction, c. 37-A, § 15.
- Shellfish and marine worms.
 Certificate required to ship shellfish out of state.
 Application, c. 37-A, § 52.
 Common carriers and other exceptions, c. 37-A, § 52.
 Contents, c. 37-A, § 52.
 Exceptions as to licensee with interstate shellfish transportation license, c. 37-A, § 52.
 Expiration, c. 37-A, § 52.
 Generally, c. 37-A, § 52.
 Issuance, c. 37-A, § 52.
 Penalty, c. 37-A, § 52.
 Suspension, c. 37-A, § 52.
 Unlawful to ship when not procured from persons named in certificate, c. 37-A, § 52.
 Certificate required to shuck shellfish for interstate shipment.
 Application, c. 37-A, § 55.
 Authorization of holder, c. 37-A, § 55.
 Contents, c. 37-A, § 55.
 Exceptions, c. 37-A, § 55.
 Expiration, c. 37-A, § 55.
 Generally, c. 37-A, § 55.
 Issuance, c. 37-A, § 55.
 Suspension, c. 37-A, § 55.
- Damages.
 Action of tort, c. 37-A, § 48.
- Fund.
 Shellfish fund.
 Generally, c. 37-A, § 62.
 Not to lapse, c. 37-A, § 62.
 Source of money, c. 37-A, § 62.
- Interstate shellfish transportation license.
 Application, c. 37-A, § 53.
 Certificate required to shuck shellfish for interstate shipment, c. 37-A, § 55.
 Common carrier and other exceptions, c. 37-A, § 53.
 Fees, c. 37-A, § 53.
 Generally, c. 37-A, § 53.
 Licensee not required to have certificates, c. 37-A, § 52.
 Penalty, c. 37-A, § 53.
 Shellfish must be procured from holder of a shellfish certificate, c. 37-A, § 53.
 Wholesale sea food dealer's license.
 Exceptions, c. 37-A, § 53.
- Labeling containers for shellfish, c. 37-A, § 56.
 Illegal to ship or transport unlabelled containers, c. 37-A, § 56.
 What label must state, c. 37-A, § 56.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

- SEA AND SHORE FISHERIES — SEA AND SHORE FISHERIES —**
 Cont'd Cont'd
- Shellfish and marine worms—Cont'd
 Licenses.
 Commercial shellfish and marine worm license.
 Bait.
 Exception for bait purposes, c. 37-A, § 61.
 Designation, c. 37-A, § 61.
 Exception for home consumption, c. 37-A, § 61.
 Exception for marine worms, c. 37-A, § 61.
 Fee, c. 37-A, § 61.
 Paid into shellfish fund, c. 37-A, § 62.
 Generally, c. 37-A, § 61.
 Licensee's authority to take worms, c. 37-A, § 61.
 Resident requirement, c. 37-A, § 61.
 Scope, c. 37-A, § 61.
 Unlawful possession, c. 37-A, § 61.
- Licenses for clam, quahog and mussel cultivation.
 Application, c. 37-A, § 47.
 Hearing, c. 37-A, § 47.
 Notice of hearing, c. 37-A, § 47.
 Assignment, c. 37-A, § 47.
 Commissioner may grant for deorganized municipality, c. 37-A, § 46.
 Duties of licensee, c. 37-A, § 47.
 Fee.
 Annual license fee, c. 37-A, § 46.
 Forfeiture of area does not produce, c. 37-A, § 47.
 Granting license, c. 37-A, § 47.
 Limitation of total area, c. 37-A, § 46.
 Marking area, c. 37-A, § 47.
 Municipalities may grant, c. 37-A, § 46.
 Obstruction of navigable water prohibited, c. 37-A, § 46.
 Offenses and penalties.
 Generally, c. 37-A, § 48.
 Ordinances to authorize, c. 37-A, § 50.
 Authority to pass, c. 37-A, § 46.
 Preference given in certain cases, c. 37-A, § 46.
 Procedure for licenses authorized, c. 37-A, § 47.
 Qualification of applicant, c. 37-A, § 46.
 Recording required, c. 37-A, § 47.
 Report.
 Licensee to give annual report, c. 37-A, § 47.
 Revocation, c. 37-A, § 47.
- Shellfish and marine worms—Cont'd
 Licenses for clam, quahog and mussel cultivation—Cont'd
 Survey and plan must first be made, c. 37-A, § 46.
 Area licensed to be marked on plan, c. 37-A, § 47.
 Term of license, c. 37-A, § 46.
- Marine worms.
 Defined, c. 37-A, § 1.
 Hand powered devices used only, c. 37-A, § 51.
 Maryland dredges excepted in Hancock county, c. 37-A, § 51.
- Markers.
 Molesting.
 Penalty, c. 37-A, § 48.
 Molesting shellfish without consent of licensee.
 Penalty, c. 37-A, § 48.
 Offenses and penalties.
 Generally, c. 37-A, § 48.
- Ordinances.
 Regulate taking of clams, quahogs and mussels, c. 37-A, § 50.
- Oysters.
 Cultivation, c. 37-A, § 57.
- Permits.
 Transplant seed clams and seed quahogs, c. 37-A, § 49.
- Quahogs.
 Minimum legal size, c. 37-A, § 54.
- Scallops.
 Closed season, c. 37-A, § 58.
 Fishing license, c. 37-A, § 59.
 Size.
 Minimum legal size, c. 37-A, § 60.
- Seed clams and seed quahogs.
 Permits to transplant, c. 37-A, § 49.
- Shellfish.
 Defined, c. 37-A, § 1.
- Shucking shellfish.
 Certificate required to shuck shellfish for interstate shipment, c. 37-A, § 55.
- Size of foreign marine species, c. 37-A, § 24.
- Taking clams or marine worms.
 Hand powered devices only, c. 37-A, § 51.
 Maryland dredges excepted in Hancock county, c. 37-A, § 51.
 Without consent of licensee, c. 37-A, § 48.
- Sheriffs.
 Has powers of coastal wardens, c. 37-A, § 14.
- Smelts.
 Bait.
 Live bait dealers.
 Right to take, c. 37, § 63.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

SEA AND SHORE FISHERIES —

Cont'd

Smelts—Cont'd

Closed season on fishing, c. 37-A, § 40.

Commercial fishing licensees excluded, c. 37-A, § 40.

Exception for localities covered by special legislation, c. 37-A, § 40.

Exceptions for possession, c. 37-A, § 40.

Limit on, c. 37-A, § 40.

No right inconsistent with regulations granted, c. 37-A, § 40.

Concurrent jurisdiction, c. 37-A, § 15.

Open season, c. 37, § 44.

Sunset and sunrise.

Definition, c. 37-A, § 74.

Territorial waters.

Defined, c. 37-A, § 1.

Tidal waters.

Defined, c. 37-A, § 1.

Torts.

Taking shellfish without consent of licensee, c. 37-A, § 48.

Trawls.

Otter or beam trawls prohibited in Washington county, c. 37-A, § 36.

Penalties, c. 37-A, § 36.

Trial justices.

Jurisdiction, c. 37-A, § 87.

Tuna.

Defined, c. 37-A, § 1.

Fishing regulations, c. 37-A, § 45.

Warden. See within this title, "Coastal wardens."

Warrants.

Arrest without warrant.

Generally, c. 37-A, § 88.

Respondent to be taken to nearest court, c. 37-A, § 88.

Search warrants. See within this title, "Seizure and disposition of equipment and marine species for law violation."

Seizure without warrant, c. 37-A, § 89.

Washington county.

Otter or beam trawls prohibited in Washington county, c. 37-A, § 36.

Penalties, c. 37-A, § 36.

Waters of the state.

Coastal waters.

Defined, c. 37-A, § 1.

Territorial waters.

Defined, c. 37-A, § 1.

Tidal waters.

Defined, c. 37-A, § 1.

Weirs.

Lobsters.

Unlawful to set lobster traps near weirs.

Penalty, c. 37-A, § 79.

SEA AND SHORE FISHERIES —

Cont'd

Weirs—Cont'd

St. Croix River.

Closed season for salmon, c. 37-A, § 39.

Seines or nets not to be set near, c. 37-A, § 37.

Exception, c. 37-A, § 37.

Penalty, c. 37-A, § 37.

Witnesses.

Compelled to testify, c. 37-A, § 85.

Evidence may not be used against witness, c. 37-A, § 85.

SEALS AND SEALED INSTRUMENTS.

Deeds.

Lacking.

Instruments executed by members of the armed services.

Validation, c. 168, § 23.

Limitation of actions and offenses.

Personal actions on contracts or liabilities under seal, c. 112, § 98.

State.

Description and design of state seal, c. 1, § 24-B.

Superior court, c. 106, § 9.

SEARCHES AND SEIZURES.

Sea and shore fisheries, c. 37-A, §§ 89-93.

See Sea and Shore Fisheries.

SEAT OF GOVERNMENT.

Public ways and parking areas, c. 15-A, §§ 55-60.

See State.

SECONDHAND DEALERS.

Ordinances, c. 90-A, § 3.

SECRETARY OF STATE.

Attorneys at law.

Central register of attorneys, c. 105, §§ 25 to 29.

See Attorneys at Law.

Commissions and commissioners.

Fees payable by, c. 21, § 7.

Corporations.

Foreign corporations.

Agent for.

Service of process, c. 53, § 127.

Elections generally.

Distribute blanks for election returns, c. 21, § 5.

Penalty for neglect, c. 21, § 5.

Notice of elections, c. 5, § 50.

Returns.

Filed and kept for public examination, c. 5, § 42.

Send messenger for if delayed in returning, c. 5, § 43.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

SECRETARY OF STATE—Cont'd

- Elections generally—Cont'd
- Returns—Cont'd
 - Tabulation of vote.
 - Printing copies, c. 5, § 50.
- Voting machines.
 - Rules and regulations, c. 5-A, § 5.
- Fees.
 - Payable by public officers, c. 21, § 7.
- Highway safety committee.
 - Ex-officio member, c. 23, § 37-D.
- Interpleader compact.
 - Receiving officer, c. 113-A, § 2.
- Justices of the peace.
 - Fees payable by, c. 21, § 7.
- Legislature of Maine.
 - House of representatives.
 - Preside in absence of clerk, c. 10, § 6.
 - Senate.
 - Preside in absence of secretary of senate, c. 10, § 3.
- Motor vehicles.
 - Crimes and offenses.
 - Convictions.
 - Court record of convictions sent to secretary of state, c. 22, § 165.
 - Public record, c. 22, § 165.
 - Hearings.
 - Notice, c. 22, § 9.
 - Service, c. 22, § 9.
 - Operators' licenses.
 - Revocation or suspension.
 - Appeal from decision of secretary, c. 22, § 7.
 - Facsimile signature on precept or notice, c. 22, § 7-A.
 - Registration.
 - Dealers.
 - Insurance required, c. 22, § 26-C.
 - Number plates.
 - Temporary number plates, c. 22, § 31-A.
 - Notification, c. 22, § 31-A.
 - Revocation or suspension.
 - Appeals, c. 22, § 7.
 - Facsimile signature of secretary on precept or notice, c. 22, § 7-A.
 - Signature on precept or notices.
 - Facsimile, c. 22, § 7-A.
 - Notary public.
 - Fees payable by, c. 21, § 7.
 - Penalties.
 - Failure to distribute blanks for elections, c. 21, § 5.
 - Plantations.
 - Plantation officers' names returned to, c. 101, § 7.

SECRETARY OF STATE—Cont'd

- Public officers.
 - Fees payable by, c. 21, § 7.
- Salary, c. 21, § 1.
- Trading stamp companies.
 - Registration, c. 100, § 136-D.
- Trial justices.
 - Fees payable by, c. 21, § 7.
- Uniform trust receipts act.
 - Filing statements with, c. 189, § 13.

SECURITIES.

- Fiduciaries.
 - Uniform act for simplification of fiduciary security transfers, c. 53, §§ 72-A to 72-K.
 - See Fiduciaries.
- Gifts to minors, c. 158-A, §§ 1-10.
 - See Infants.

SELECTMEN.

- Acting as assessors, c. 91-A, § 29.
- Assessors acting as, c. 91-A, § 29.

SENTENCE AND PUNISHMENT.

- Alcoholic beverages.
 - Procuring liquor for certain persons, c. 61, § 70.
- Animals.
 - Control of diseases.
 - Violations, c. 32, § 49-G.
- Commutation of sentence.
 - By governor, Const. of Me., art. V, pt. 1, § 11.
- Conviction.
 - No person punished until convicted, c. 149, § 1.
- Fish and game.
 - Boats and canoes.
 - Violations, c. 37, § 66.
- Funerals.
 - Pre-arranged funerals or burial plans.
 - Violations, c. 25, § 205-A.
- Life imprisonment.
 - Parole.
 - Limitation on, c. 27-A, § 17-A.
- Maximum and minimum terms.
 - State prison, c. 149, § 11.
- Motor vehicles.
 - Driving under influence of intoxicating liquor or drugs, c. 22, § 150.
 - Failure to stop to be examined by police, c. 22, § 153.
 - Operating motor vehicle at grade crossings, c. 22, § 152.
- Probation and parole.
 - Abetting violation of probation and parole, c. 27-B, § 17-B.
 - Crime committed by paroled person, c. 27-A, § 16.
- Public proceedings.
 - Violations, c. 1, § 41.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

SENTENCE AND PUNISHMENT —

- Cont'd
- Sea and shore fisheries.
See Sea and Shore Fisheries.
- State prison.
See State Prison.
- Trial justices.
Limitation on, c. 146, § 8.
- United States.
State court action after federal court
has acted, c. 148, § 34.
- Vital statistics.
Violation of chapter, c. 25, § 401.

SERVICE OF PROCESS.

- Aeronautics.
Nonresident.
Procedure, c. 22, § 70.
- Corporations.
Foreign corporations.
Secretary of state at attorney, c.
53, § 127.
- Fish and game.
Wardens.
Powers.
Generally, c. 37, § 24.
- Insurance.
Fraternal benefit societies, c. 60-A, §
30.
Service on nonresidents, c. 112, § 21.
- Interpleader compact, c. 113-A, § 1.
- Jurisdiction.
Transfer of legislative jurisdiction, c.
1, § 4-B.
- Juvenile cases.
Citation, c. 152-A, § 11.
- Liens.
If names of owners set forth in com-
plaint, c. 178, § 78.
On owners when unknown, c. 178, §
79.
- Limitation of actions and offenses.
Delivery of complaint to officer for
service.
Commences action, c. 112, § 103.
Fails of services or defeated.
New action within six months, c.
112, § 99.
- Mills and milldams.
Complaint, c. 180, § 7.
- Mortgages.
Bar to action on undischarged mort-
gage.
Service of complaint, c. 177, § 39.
- Nonresident.
Generally, c. 112, § 21.
Grounds, c. 112, § 21.
Motor vehicles accident or collision.
Resident becoming nonresident be-
fore action brought, c. 22, § 70.
- Partition, c. 176, § 4.

SERVICE OF PROCESS—Cont'd

- Poor debtor.
Citation to creditor, c. 120, § 53.
 - Quieting title, c. 172, § 50.
Complaint, c. 172, § 50.
 - Railroads, c. 45, § 40.
 - Real property.
Service on nonresidents, c. 112, § 21.
 - Rules of court.
Prescribed for superior court, c. 106,
§ 17.
 - Sales and use tax.
Warrant for collection of tax, c. 17,
§ 33-D.
 - Sea and shore fisheries.
Corporations, c. 37-A, § 83.
 - Ships and shipping.
Enforcement of lien, c. 178, § 17.
 - Superior court.
Prescribed by rule of court, c. 106,
§ 17.
 - Torts.
Service on nonresidents, c. 112, § 21.
 - Trial justices.
Complaint served with process, c. 110,
§ 4.
Defendant living in two or more
counties, c. 112, § 16.
Generally, c. 110, § 4.
 - Return.
Before another justice in same
county, c. 110, § 7.
Justice to be present with summons,
c. 110, § 8.
Dismissal or default after one
hour, c. 110, § 9.
When returnable, c. 110, § 8.
Time, c. 110, § 4.
When parties live in different count-
ies, c. 110, § 6.
 - Trustee process.
Corporations, c. 114, § 8.
Municipal courts and trial justices, c.
114, § 80.
- SETOFF, RECOUPMENT AND
COUNTERCLAIM.**
- Attachment.
Made by party bringing, c. 112, §
84-A.
 - Costs.
When damages reduced by counter-
claim.
Full costs, c. 113, § 161.
 - Counterclaim.
Damages reduced by counterclaim.
Full costs, c. 113, § 161.
 - Damages.
When damages reduced by counter-
claim.
Full costs, c. 113, § 161.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 83-119; Vol. 4—cc. 120-189

SETOFF, RECOUPMENT AND COUNTERCLAIM—Cont'd

- Executors and administrators.
 - Actions against person in a representative capacity.
 - Counterclaim, c. 113, § 83.
 - Demands due from deceased person.
 - Counterclaim, c. 113, § 82.
 - Insolvent estates.
 - Counterclaim in action brought by executors or administrators, c. 113, § 84.
- Limitation of actions and offenses.
 - Application of statutes of limitation to counterclaims, c. 112, § 110.
- Quieting title.
 - Assertion of interest by counterclaim, c. 172, § 51.
- Real actions.
 - Costs against improvements, c. 172, § 36.
- Taxation.
 - Counterclaim for unpaid taxes, c. 113, § 76.
 - Set off against unpaid taxes, c. 91-A, § 106.
- Trustee process.
 - Municipal courts and trial justices.
 - Discharge of trustee if judgment is less than five dollars, save in counterclaim, c. 114, § 82.

SEWERS AND DRAINS.

- Assessment of expense.
 - Collection of assessments, c. 96, § 134.
- Charges.
 - Service charges for sewage disposal, c. 96, § 130-A.
- Public utilities commission.
 - Method of disposing.
 - Advice, c. 44, § 13.
- Sewage.
 - Service charge for sewage disposal, c. 96, § 130-A.

SHERIFFS.

- Answers.
 - Action on sheriff's bond.
 - Defendant's answer, c. 89, § 166.
- Bond.
 - Action by person injured by misdoings of sheriff, c. 89, § 164.
 - Answer, c. 89, § 166.
 - At own expense, c. 89, § 164.
 - Costs, c. 89, § 164.
 - Damages assessed on rendition of judgment, c. 89, § 167.
 - Executions.
 - Issuance, c. 89, § 167.
 - Indorsement of writ, c. 89, § 164.
 - Judgment, c. 89, § 164.
 - Proceedings, c. 89, § 165.

SHERIFFS—Cont'd

- Bond—Cont'd
 - Action by person injured by misdoings of sheriff—Cont'd
 - Right of person filing complaint, c. 89, § 166.
 - Service, c. 89, § 166.
- Christmas trees.
 - Enforcement agencies, c. 36, § 67-I.
- Coastal wardens.
 - Power of, c. 38, § 9.
- Costs.
 - Action on sheriff's bond for injuries, c. 89, § 164.
 - Indorser liable for costs, c. 89, § 165.
 - Note of convict unable to pay.
 - Delivery to county treasurer, c. 150, § 10.
- Damages.
 - Action on sheriff's bond.
 - Assessment of damage on rendition of judgment, c. 89, § 167.
- Dependents.
 - Pensions, c. 89, § 173-A.
- Deputies.
 - Coastal wardens.
 - Power of, c. 38, § 9.
 - Pensions for dependents, c. 89, § 173-A.
 - Special deputies.
 - Civil defense and public safety emergency, c. 89, § 152.
 - Cumberland county, c. 89, § 173.
 - Uniforms, c. 89, § 151.
- Election, Const. of Me., art. IX, § 10.
- Fees.
 - Attachment.
 - Personal property, c. 89, § 150.
 - Real estate, c. 89, § 150.
 - Attendance upon supreme judicial court or the superior court, c. 89, § 150.
 - Bills in equity, c. 89, § 150.
 - Citation by copy to creditor, c. 89, § 150.
 - Copies, c. 89, § 150.
 - Court orders, c. 89, § 150.
 - Disclosure before commissioner, c. 89, § 150.
 - Executions, c. 89, § 150.
 - Libel for divorce, c. 89, § 150.
 - Notices, c. 89, § 150.
 - Orders of service, c. 89, § 150.
 - Precepts, c. 89, § 150.
 - Sale or use tax warrants.
 - Service, c. 89, § 150.
 - Subpoenas, c. 89, § 150.
 - Writs with summons, c. 89, § 150.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

SHERIFFS—Cont'd

- Fines.
 - Note of convict unable to pay.
 - Delivery to county treasurer, c. 150, § 10.
- Inns, victualers and lodginghouses.
 - Inspection of register, c. 100, § 49.
- Limitation of actions and offenses.
 - Misconduct of sheriff, c. 112, § 92.
 - Suits against sheriff for escape, c. 112, § 92.
- Motor vehicles.
 - Noise devices on vehicles, c. 22, § 41.
- Pensions for dependents, c. 89, § 173 A.
- Retirement system, c. 63-A, §§ 1-26.
 - See Retirement System.
- Salaries, c. 89, §§ 149, 254.
- Sea and shore fisheries.
 - Has powers of coastal wardens, c. 37-A, § 14.
- Taxation.
 - Collection, c. 91-A, § 69.
 - Proceedings, c. 91-A, § 69.

SHIPS AND SHIPPING.

- Bond.
 - Action to enforce lien.
 - Bond of plaintiff, c. 178, § 19.
- Costs.
 - Action for enforcement of lien.
 - Court to apportion costs, c. 178, § 21.
- Definition of vessel, c. 44, § 16.
- Discrimination against persons prohibited, c. 137, § 50.
 - Punishment, c. 137, § 50.
- Forms.
 - Writ for enforcing lien, c. 178, § 14.
- Jury.
 - Action for enforcement of lien.
 - Issue framed, c. 178, § 22.
- Liens.
 - Action for enforcement.
 - Bond, c. 178, § 19.
 - Costs.
 - Apportioned, c. 178, § 21.
 - Defense.
 - Who may defend, c. 178, § 19.
 - Entry of action, c. 178, § 19.
 - Jury.
 - Issue framed, c. 178, § 22.
 - Parties.
 - Designated, c. 178, § 19.
 - Writ for enforcing.
 - Account of demand verified by oath, c. 178, § 15.
 - Form, c. 178, § 14.
 - Service, c. 178, § 17.
 - Specification annex to complaint, c. 178, § 15.

SHIPS AND SHIPPING—Cont'd

- Liens—Cont'd
 - Action for enforcement—Cont'd
 - Writ for enforcing—Cont'd
 - Subsequent writs served by same officer unless disqualified, c. 178, § 18.
 - Time of making, c. 178, § 17.
- Attachment.
 - Vessel on stocks, c. 178, § 16.
 - Sale liable to depreciation, c. 178, § 16.
 - Vessel under attachment.
 - Attachment on lien claimed, c. 178, § 28.
 - Sale, c. 178, § 30.
- Sale.
 - Attachment of vessel on stocks.
 - Attached vessel liable to depreciation, c. 178, § 16.
- Motor vehicle carriers.
 - Trucks operated for hire.
 - Operation of vehicles regulated, c. 48, § 25.
- Sales.
 - Vessel attached on both kinds of claims, c. 178, § 30.
- Service of process.
 - Enforcement of lien, c. 178, § 17.
- Taxation.
 - Barges.
 - Rate, c. 91-A, § 25.
 - Rebuilt, c. 91-A, § 26.
 - Exemptions.
 - Vessels.
 - Built in the process of construction or undergoing repairs, c. 91-A, § 10.
 - Pleasure vessels, c. 91-A, § 10.
 - Personal property, c. 91-A, § 9.
 - Rebuilt.
 - Rate, c. 91-A, § 26.
 - Sailing vessels, c. 91-A, § 25.
 - Rate, c. 91-A, § 25.
- Writ.
 - For enforcing lien, c. 178, § 14.

SHOES.

- X-ray shoe-fitting machines prohibited.
 - Penalty, c. 137, § 20-B.

SKUNKS.

- Captivity.
 - Permit, c. 37, § 113.

SLUM CLEARANCE.

- Urban renewal authorities, c. 90-B, §§ 1-20.
 - See Urban Renewal Authorities.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

SMALL LOAN AGENCIES.

- Budget planning business.
- Prohibited, c. 137, §§ 51, 53.
- Reports.
 - To bank commissioner, c. 50, § 215.

SNOW AND ICE.

- Ordinances.
 - Roofs of buildings, c. 90-A, § 3.
 - Streets and sidewalks, c. 90-A, § 3.
- Removal equipment.
- Lights.
 - Requirements, c. 22, § 44.
- Snow removal.
 - Municipal corporations.
 - Reimbursed, c. 23, § 82.
 - Payrolls, c. 23, § 82.
 - State highways, c. 23, § 68.
 - Towns reimbursed, c. 23, § 82.

SOCIAL SECURITY.

- Agreement.
 - Federal-state, c. 65, § 3.
- Definitions, c. 65, § 2.
 - Federal-state agreement, c. 65, § 3.
- Maritime academy.
 - Protection of employees, c. 65, § 1.
- National guard.
 - Definition of civilian employees of National Guard, c. 65, § 2.
 - Protection of civilian employees, c. 65, § 1.
- Policy, c. 65, § 1.

SOCIETIES.

- Actions by unincorporated societies, c. 113, § 30.

SOIL CONSERVATION.

- Committee.
 - Appointment, c. 34, § 3.
 - Composition, c. 34, § 3.

SOLICITATION.

- Charities, c. 25, §§ 274-A to 274-D.
- See Charities.

SOMERSET COUNTY.

- Medical examiners.
 - Number, c. 89, § 243.
- Salaries.
 - County officers, c. 89, § 254.

SONG.

- State, c. 1, § 26-C.

SOVEREIGNTY.

- Jurisdiction.
 - See Jurisdiction.

SPANISH WAR VETERANS.

- Taxation.
 - Exemptions from, c. 91-A, § 10.

SPECIFIC PERFORMANCE.

- Fish marketing act.
- Enforcement of contract, c. 56-A, §§ 63, 65.

SQUIRRELS.

- Gray.
 - Bag limit, c. 37, § 107.

STAMPS.

- Trading stamp companies, c. 100, §§ 136-A to 136-F.
- See Trading Stamp Companies.

STANDARDS.

- Fertilizers.
 - Commercial fertilizer law, c. 32, § 215-I.

STARLING.

- Not protected, c. 37, § 88.

STATE.

- Actions.
 - In name of state by individual.
 - Costs, c. 113, § 165.
- Advertising.
 - Promotion of Maine, c. 11, § 12-A.
- Bird, c. 1, § 26-B.
- Contracts.
 - Approval at executive session prohibited, c. 1, § 39.
 - Public officers forbidden to have pecuniary interest in, c. 135, § 17.
 - Punishment affect, c. 135, § 17.
- Costs.
 - Action in name of state by individual.
 - Cost recovered against individual, c. 113, § 165.
- Debt limit, Const. of Me., art. IX, § 14.
- Employees.
 - Wages.
 - Weekly payment, c. 15-A, § 53.
 - Exceptions, c. 15-A, § 53.
- Fees.
 - Payable by state to register of deeds.
 - Monthly bill, c. 89, § 216.
 - Flower, c. 1, § 26-D.
- Industrial building authority.
 - Credit of state pledged, c. 38-B, §§ 3, 14.
- Land.
 - Allocation of funds for purchase of real estate adjacent to state house by governor and council, c. 15-A, § 20.
 - Profits from state-owned lands, c. 96, § 1-A.
 - Public officers forbidden to have pecuniary interest in public contracts.
 - Exceptions, c. 135, § 17.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

STATE—Cont'd**Land—Cont'd**

Purchase of real estate by state, c. 1, § 24-A.

Maine song.

State song, c. 1, § 26-C.

Motor vehicles.**Employees.**

None provided for travel by, c. 15-A, § 43.

Exceptions, c. 15-A, § 43.

Privately owned.

Payment per mile, c. 15-A, § 44.

Marking, c. 15-A, § 43.

Mileage rate, c. 15-A, § 44.

Privately owned automobiles.

Payment per mile, c. 15-A, § 44.

Registration, c. 22, § 13.

Sale by state, c. 15-A, § 42.

Use by officers and employees, c. 15-A, §§ 43, 44.

Motto, c. 1, § 24-C.

Parking areas.

Maintained at seat of government.

See within this title, "Public ways and parking areas maintained at seat of government."

Poetry day, c. 11, § 12-B.

Promotion of Maine, c. 11, § 12-A.

Public ways and parking areas maintained at seat of government.

Costs of court, c. 15-A, § 59.

Definition, c. 15-A, § 55.

Director of public improvements may make rules and regulations, c. 15-A, § 56.

Fines, c. 15-A, § 59.

Jurisdiction, c. 15-A, § 58.

Offenses not covered by rules and regulations, c. 15-A, § 60.

Police.

Special police officers, c. 15-A, § 57.

Cooperation with other officers, c. 15-A, § 57.

Powers and duties, c. 15-A, § 57.

Rules and regulations, c. 15-A, § 56.

Offenses not covered, c. 15-A, § 60.

Rules and regulations.

Boards and commissions.

Declared lawful, c. 10, § 21-A.

Seals and sealed instruments.

Description and design of state seal, c. 1, § 24-B.

Song, c. 1, § 26-C.

Taxation.

Property of state exempt from taxation, c. 91-A, § 10.

Tree, c. 1, § 26-A.

Venue.

Actions in behalf of, c. 112, § 15.

Change on motions.

Costs, c. 112, § 15.

STATE AUDITOR.

Accounts and accounting.

Uniform accounting systems established, c. 19, § 3.

Salary, c. 19, § 1.

STATE CONTROLLER, c. 15-A, §§ 17 to 23.

See Accounts and Control.

STATE MILITARY AND NAVAL CHILDREN'S HOME.

Establishment, c. 27, § 166.

Payment.

By relatives, c. 27, § 166.

Purposes, c. 27, § 166.

STATE MUSEUM.

Established, c. 38-A, § 8-A.

Maintenance, c. 38-A, § 8-B.

STATE POLICE.

Accident reports.

Form, c. 15, § 7.

Owners having knowledge of accident, c. 15, § 7.

Bureau of identification.

Criminal records.

Blanks furnished to court and trial justice, c. 15, § 19-A.

Chief.

Appointment, c. 15, § 1.

Deputy chief, c. 15, § 1.

Duties, c. 15, § 1.

Highway safety committee.

Ex-officio member, c. 23, § 37-D.

Confidential.

Records confidential, c. 15, § 5-A.

Cooperation with local law enforcement officers, c. 15, § 2.

Equipment, c. 15, § 3.

Fees.

Taxed as costs, c. 15, § 5.

Highways.

Enforcement of rules and regulations, etc., c. 15, § 2.

Inns, victualers and lodginghouses.

Investigation of register, c. 100, § 49.

Members of force, c. 15, § 1.

Parole.

Record forwarded to state police when certain persons paroled, c. 27-A, § 18.

Records.

Confidential, c. 15, § 5-A.

Retirement system.

Generally, c. 63-A, §§ 1-26.

See Retirement System.

Military leave credits, c. 15, § 22-A.

Occupational disability, c. 15, § 23-A.

Rules and regulations, c. 15, § 1.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

STATE POLICE—Cont'd

- Stations for weighing vehicles.
 - Certificate issuance, c. 15, § 11.
 - Designation of inspecting officers, c. 15, § 8.
 - Enforcement, c. 15, § 13.
 - Examination of load, c. 15, § 9.
 - Fees, c. 15, § 10.
 - Operators of vehicles, c. 15, § 9.
 - Penalty for violation, c. 15, § 12.
 - Records, c. 15, § 13.
 - Weighing points, c. 15, § 8.
- Uniform, c. 15, § 3.

STATE PRISON.

- Assaulting officer.
 - Penalty, c. 27, § 42.
 - Prosecution, c. 27, § 42.
- Counties.
 - Detention at state prison of certain prisoners.
 - Liability of county for cost, c. 148, § 33.
- Discharge of convicts, c. 27, § 49.
 - Record forwarded to state police, c. 149, § 17.
- Employees.
 - Retirement system, c. 63-A, § 6.
- Escapes, c. 27, § 42.
- Federal penal institution.
 - Transfer of prisoners to, c. 27, § 32-A.
- Funerals.
 - Attendance by prisoners, c. 27, § 23-A.
- Knox county.
 - Prosecution of convicts charged with assaulting officers or escaping, c. 27, § 42.
- Officers.
 - Assaulted by convict, c. 27, § 42.
 - Powers, c. 27, § 27-A.
 - Uniforms, c. 27, § 27-A.
- Property of convict.
 - Taken care of by warden, c. 27, § 48.
- Receiving prisoners.
 - Record and warrant of commitment required, c. 148, § 13.
- Removal to, c. 148, § 41.
- Sentences.
 - Deduction of, c. 27, § 28.
 - Maximum and minimum terms, c. 149, § 11.
- Record.
 - Forwarded to warden.
 - Delivered with prisoner, c. 148, § 13.
 - Notation as to cause of crime, c. 149, § 11.
- Transfer board.
 - Composition, c. 27, § 28.
 - Powers, c. 27, § 28.

STATE PRISON—Cont'd

- Transportation of prisoners, c. 27, § 32.
 - On discharge, c. 27, § 49.
- Trespass.
 - Punishment, c. 131, § 37.
- United States.
 - Transfer of prisoners to federal penal institution, c. 27, § 32-A.
- Warden.
 - Deputy warden.
 - Appointment, c. 27, § 26.
 - Duties, c. 27, § 26.
 - Property of convict.
 - Custody, c. 27, § 48.

STATE SCHOOL FOR BOYS.

- Juvenile training centers, c. 152-A, §§ 26-33.
- See Juvenile Training Centers.

STATE SCHOOLS FOR GIRLS.

- Juvenile training centers, c. 152-A, §§ 26-33.
- See Juvenile Training Centers.

STATUTES.

- Citation.
 - Effect of the use of the word "to", c. 10, § 22.
- Construction.
 - Rules of, c. 10, § 22.
- Interpretation and construction.
 - Rules, c. 10, § 22.
- Printed and bound.
 - Distribution, c. 42, §§ 16 to 18.
 - Supplements.
 - Cumulative pocket supplement published, c. 10, § 27.
 - Distribution, c. 42, §§ 22, 25.
 - Price, c. 42, § 23.
 - Sale, c. 42, § 25.
- Severability, c. 10, § 22.
- Supplements. See within this title, "Printed and bound."
- Suspension.
 - By rules of court, c. 103, § 7-A.

STAVES AND HOOPS.

- Fraud and deceit.
 - Surveyor or culler practicing fraud.
 - Penalty, c. 100, § 187.
 - Recovery, c. 100, § 188.
- Penalties.
 - Recovery, c. 110, § 188.
 - Surveyor or culler neglecting duty or practicing fraud, c. 100, § 187.
- Surveys and surveyors.
 - Penalty for neglect or fraud of surveyor, c. 100, § 187.
 - Recovery, c. 100, § 188.
- Viewers and cullers.
 - Penalty for neglect or fraud, c. 100, § 187.
 - Recovery, c. 100, § 187.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

STEAM NAVIGATION COMPANIES.

- Attachment.
 - Boats liable for loss, c. 49, § 3.
- Corporations.
 - Boats liable for loss.
 - Attachment, c. 49, § 3.
 - Liability.
 - Loss or damage of property transported, c. 49, § 3.
- Definitions, c. 49, § 5.
- Inland steamers.
 - Definitions, c. 49, § 5.
 - Life raft.
 - Required when, c. 49, § 10.
- Motorboat.
 - Defined, c. 49, § 5.
- Motor vehicle carriers.
 - Trucks operated for hire.
 - Operation regulated, c. 48, § 25.
- Vessels.
 - Defined, c. 49, § 5.

STENOGRAPHERS.

- Referees.
 - Services upon a per diem basis, c. 113, § 93.

STEVENS TRAINING CENTER, c.

152-A, §§ 26-33.

See Juvenile Training Centers.

STOCK AND STOCKHOLDERS.

- Mutual trust investment company, c. 59, §§ 154-D, 154-E.

STREETS AND SIDEWALKS.

- Actions.
 - Damages for raising or lowering streets, c. 96, § 81.
- Assessments upon abutters.
 - Collection of assessments, c. 96, § 59.
- Damages.
 - Raising or lowering streets, c. 96, § 81.
- Highways.
 - See Highways.
- Ordinances.
 - Crosswalks, c. 90-A, § 3.
 - Pedestrian traffic, c. 90-A, § 3.
 - Protection and maintenance, c. 90-A, § 3.
 - Safety zones, c. 90-A, § 3.
 - Snow and ice.
 - Removal, c. 90-A, § 3.
 - Trees, structures, etc., c. 90-A, § 3.
 - Use, c. 90-A, § 3.
- Raising or lowering.
 - Damages.
 - Recovery, c. 96, § 81.
- Road commissioners.
 - Number, c. 90-A, § 36.
 - Removal, c. 90-A, § 36.
 - Selectmen may act as, c. 90-A, § 36.
 - Term, c. 90-A, § 36.

STREETS AND SIDEWALKS—Cont'd

- Water companies and water supply.
 - Consent of municipal officers to digging up or opening roads for the purpose of laying pipes, c. 52, § 5.

SUBDIVISIONS.

- Municipal corporations, c. 90-A, § 61.
- Regulation, c. 90-A, § 61.

SUBMERGED LAND.

- Jurisdiction.
 - Certain jurisdiction not impaired, c. 1, § 1-C.
 - Existing not waived, c. 1, § 1-D.
 - Extent, c. 1, § 1-A.
 - Ownership, c. 1, § 1-B.
 - Existing not waived, c. 1, § 1-D.
 - Unimpaired, c. 1, § 1-C.

SUBPOENA.

- Insurance.
 - Records subject to, c. 60, § 355.

SUMMARY PROCEEDINGS.

- Quieting title, c. 172, §§ 48-55.
- See Quieting Title.

SUMMONS AND PROCESS.

- Equity.
 - Summary process when decree is disobeyed, c. 107, § 35.

Municipal courts.

- Issuance.
 - Signature of recorder or clerk as prima facie evidence, c. 108, § 6.
- Return, c. 108, § 5.
- Returnable to any municipal court in county, c. 108, § 7.
- Time to hold, c. 108, § 5.

Nonresidents.

- Indorsement by resident of state, c. 112, § 6.

Rules of court.

- Power of supreme judicial court to prescribe general rules, c. 103, § 7-A.

Superior court.

- Form, c. 106, § 9.

Trial justices.

- Form, c. 110, § 4.

SUNDAYS AND HOLIDAYS.

- Arrest.
 - Exemption from arrest on certain holidays, c. 112, § 87.
- Banks and banking.
 - Enumeration, c. 59, § 155.
 - Saturday closing.
 - Effect, c. 59, § 157.
- Court holidays, c. 107, § 55.
- Legal holidays, c. 107, § 55.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

SUNDAYS AND HOLIDAYS—Cont'd

- Memorial day.
 - Municipal corporations.
 - Decoration of veterans' graves, c. 90-A, § 11.
 - Observance, c. 90-A, § 12.
 - Plantations.
 - Decorations of veterans' graves, c. 101, § 10-A.
- Motor vehicles.
 - Sales of motor vehicles and mobile homes prohibited, c. 134, § 38-A.
 - Penalty, c. 134, § 38-A.
- Poetry day, c. 11, § 12-B.
- Public school.
 - Listing of school holidays, c. 41, § 154.
- Superior court.
 - Legal holidays, c. 107, § 55.
- Supreme judicial court.
 - Legal holidays, c. 107, § 55.
- Veterans day.
 - Bank holiday, c. 59, § 155.
 - Court holiday, c. 107, § 55.
 - Exemption from arrest, c. 112, § 87.
 - School holiday, c. 41, § 154.

SUPERIOR COURT.

- Appeals.
 - Civil cases, c. 106, § 14.
 - Juvenile cases, c. 152-A, §§ 19-25.
 - See Juvenile Cases.
- Auditors.
 - Fees and expenses, c. 113, § 93.
 - Generally, c. 113, § 93.
- Clerk.
 - All fines, costs and forfeitures paid to county treasurer, c. 150, § 5.
 - Signature.
 - Facsimile, c. 106, § 9.
- Coast survey.
 - Proceedings for compensation.
 - Report of county commissioners filed, c. 1, § 16.
- Costs.
 - Allowance to parties, c. 113, § 156.
- Criminal procedure.
 - Death or disability of presiding justice.
 - Proceedings, c. 107, § 51.
 - Exceptions in criminal cases, c. 106, § 14.
- Venue.
 - Change of venue, c. 113, § 24.
- Cumberland county.
 - Trial term, c. 106, § 11.
- Holidays.
 - Legal, c. 107, § 55.
- Jurisdiction, c. 106, § 5.

SUPERIOR COURT—Cont'd

- Justices.
 - Death or disability of presiding justice.
 - Proceedings in criminal case, c. 107, § 51.
 - Expenses.
 - Reimbursement, c. 106, § 2.
 - Jury charge.
 - On matters of law but not to express opinion on issues of fact, c. 113, § 104.
 - Opinion on issues of fact, c. 113, § 104.
 - Petition for assignment of another justice on a matter, c. 107, § 10.
 - Powers, c. 106, § 5.
 - Referees, masters and auditors.
 - No compensation for active justice, c. 113, § 93.
 - Retirement.
 - Active retired justice.
 - Referees, masters and auditors.
 - Fees, c. 113, § 93.
 - Salary, c. 106, § 2.
- Juvenile cases.
 - Hearing on appeal, c. 152-A, § 22.
 - Jurisdiction, c. 152-A, § 18.
 - Juveniles before it upon indictment by grand jury, c. 152-A, § 18.
- Record.
 - Juvenile appeal record, c. 152-A, § 24.
- Knox county.
 - Trial term, c. 106, § 11.
- Masters.
 - Fees and expenses, c. 113, § 93.
 - Generally, c. 113, § 93.
- New trial.
 - Criminal cases.
 - Death or disability of presiding justice, c. 107, § 51.
 - Motion for new trial.
 - Time for filing, c. 106, § 14.
 - Opinion of justice on issues of fact, c. 113, § 104.
- Oxford county.
 - Trial term, c. 106, § 11.
- Powers, c. 106, § 5.
- Referees.
 - Appointment, c. 113, § 93.
 - Fees and expenses, c. 113, § 93.
 - Generally, c. 113, § 93.
- Rules of court.
 - Power of supreme judicial court to prescribe general rules, c. 103, § 7-A.
- Seal, c. 106, § 9.
- Service of process.
 - Prescribed by rule of court, c. 106, § 17.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

SUPERIOR COURT—Cont'd

- Summons and process.
 - Form, c. 106, § 9.
- Sunday and holidays.
 - Legal holidays, c. 107, § 55.
- Taxation.
 - Abatement as to.
 - Appeal from, c. 91-A, §§ 51 to 55.
 - See Taxation.
- Terms.
 - Power of court unaffected by existence or expiration of a term, c. 113, § 39.
 - Trial terms, c. 106, § 11.
- Trial justices.
 - Removal to superior court when title to real estate is in question.
 - Copy and papers produced at appellate court, c. 111, § 2.
 - Proceedings if not entered, c. 111, § 2.
 - Generally, c. 111, § 1.
- Trustee process.
 - Actions in which used, c. 114, § 1.
- Venue.
 - Change of venue, c. 113, § 24.
- Writs.
 - Form, c. 106, § 9.
 - Returnable when, c. 106, § 10.
- York county.
 - Trial term, c. 106, § 11.
 - Writs returnable when, c. 106, § 10.

SUPPORT.

- Uniform civil liability for support act, c. 167-A, §§ 1 to 13.
- See Desertion and Nonsupport.

SUPREME JUDICIAL COURT.

- Appeals.
 - Juvenile cases, c. 152-A, §§ 19-25.
 - See Juvenile Cases.
- Auditors.
 - Fees and expenses, c. 113, § 93.
 - Generally, c. 113, § 93.
- Chief justice.
 - Salary, c. 103, § 4.
- Criminal procedure.
 - Death or disability of presiding justice.
 - Proceedings, c. 107, § 51.
- Holidays.
 - Legal, c. 107, § 55.
- Justices.
 - Death or disability of presiding justice.
 - Proceedings in criminal case, c. 107, § 51.
 - Opinion on issues of fact, c. 113, § 104.
 - Referees, masters and auditors.
 - No fee to active justice, c. 113, § 93.

SUPREME JUDICIAL COURT—Cont'd

- Justices—Cont'd
 - Retirement.
 - Active retired justice.
 - Fee as referee, master or auditor, c. 113, § 93.
 - Reappointment, c. 103, § 6.
 - Salary, c. 103, § 4.
- Law court.
 - Appeals.
 - Juvenile cases, c. 152-A, §§ 19-25.
 - See Juvenile Cases.
 - Briefs.
 - Preservation of briefs, c. 103, § 13-A.
 - Clerks.
 - Compensation, c. 103, § 13.
 - Concurrence required, c. 103, § 9.
 - Constitution of law court, c. 103, § 9.
 - Continuance.
 - Party dying, c. 103, § 18.
 - Disposition of cases, c. 103, § 15.
 - Evidence.
 - When additional evidence to be taken, etc., c. 107, § 31.
 - Judgment.
 - Attachment continued.
 - Certain cases when plaintiff dies, c. 103, § 19.
 - Sixty days, c. 103, § 19.
 - Entered, c. 103, § 18.
 - Execution issued, c. 103, § 18.
 - Jurisdiction, c. 103, § 15.
 - Opinions.
 - Publication, c. 103, § 15.
 - Term.
 - Power of court unaffected by existence or expiration of a term, c. 113, § 39.
 - Trustee process.
 - On appeal, whole case reexamined by law court, c. 114, § 79.
 - Witnesses.
 - Not to be heard orally in law court on appeal, c. 107, § 31.
 - When additional evidence to be taken, etc., c. 107, § 31.
- Masters.
 - Fees and expenses, c. 113, § 93.
 - Generally, c. 113, § 93.
- Periodic advance sheets, c. 104, § 2.
- Referees.
 - Fees and expenses, c. 113, § 93.
 - Generally, c. 113, § 93.
- Reports.
 - Distribution, c. 42, § 20.
 - Printed and bound.
 - Advance sheets, c. 104, § 2.
- Rules of court.
 - See Rules of Court.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

SUPREME JUDICIAL COURT—Cont'd

Sunday and holidays.

Legal holidays, c. 107, § 55.

Term of court.

Power of court unaffected by existence or expiration of a term, c. 113, § 39.

SURETY COMPANIES.

Coercion in placing insurance, c. 60, § 277.

SURVEYS AND SURVEYORS.

Real actions.

Appointment of surveyors by court to run lines, c. 172, § 46.

Protection of surveyors by court, c. 172, § 46.

Staves and hoops.

Penalty for neglect or fraud of surveyor, c. 100, § 187.

Recovery, c. 100, § 188.

T**TAXATION.**

Abatement.

Appeals from assessors.

After failure of assessors to give notice of decision, c. 91-A, § 49.

Claims on several parcels of land, c. 91-A, § 55.

Committed, c. 91-A, § 48.

County commissioners, c. 91-A, § 50.

Appeal to superior court, c. 91-A, § 50.

Cost, c. 91-A, § 50.

Entry, c. 91-A, § 52.

Hearing, c. 91-A, § 52.

Valuation produced, c. 91-A, § 50.

Exceptions, c. 91-A, § 54.

Execution, c. 91-A, § 55.

Judgment, c. 91-A, § 55.

Certification to assessors, c. 91-A, § 55.

Superior court, c. 91-A, §§ 50, 51.

Entry, c. 91-A, § 52.

Hearing, c. 91-A, § 52.

Notice, c. 91-A, § 52.

Procedure, c. 91-A, § 52.

Referred to commissioner.

Appointment, c. 91-A, § 53.

Fees, c. 91-A, § 53.

Report prima facie evidence, c. 91-A, § 53.

Referred to state tax assessor, c. 91-A, § 53.

Trial, c. 91-A, § 54.

Time of appeal, c. 91-A, § 49.

By assessors, c. 91-A, § 48.

Certification to collector, c. 91-A, § 48.

Lien.

Enforcement, c. 91-A, § 55.

TAXATION—Cont'd

Abatement—Cont'd

Municipal corporations.

Power, c. 91-A, § 47.

Notice of decision, c. 91-A, § 49.

Procedure, c. 91-A, § 48.

Reimbursement, c. 91-A, § 50.

Action of debt.

Collector may sue in own name, c. 91-A, § 107.

Enforcement of lien on real estate.

Special attachment.

Procedure, c. 91-A, § 87.

Suit may be brought in name of municipality, c. 91-A, § 108.

Venue, c. 112, § 15.

Aeronautics.

Aircraft.

Excise tax on aircraft, house trailers and motor vehicles, c. 91-A, §§ 123-132. See within this title, "Excise tax on aircraft, house trailers and motor vehicles."

Animals.

See Animals.

Appeals.

Abatement. See within this title, "Abatement."

Apportionment.

State property tax, c. 16, § 77-C.

Assessment.

Assessors. See within this title, "Assessors."

Certificate, c. 91-A, § 40.

Commitment, c. 91-A, § 37.

Certificate.

Form, c. 91-A, § 58.

Supplemental assessments, c. 91-A, § 41.

Forest land, c. 91-A, § 43.

Illegal assessments, c. 91-A, § 46.

Recovery of tax, c. 91-A, § 46.

List of taxable property.

Made by assessor, c. 91-A, § 37.

Notice to taxpayer, c. 91-A, § 34.

Penalty for failure, c. 91-A, § 34.

Taxpayers to make, c. 91-A, § 34.

Verification, c. 91-A, § 34.

Overlay, c. 91-A, § 38.

Procedure, c. 91-A, § 37.

Supplemental assessments, c. 91-A, § 41.

Real property.

Continued until notice of transfer, c. 91-A, § 15.

Records, c. 91-A, § 39.

Rules, c. 91-A, § 27.

State property tax.

Rate, c. 16, § 77-A.

Tax lists.

Filed with treasurer, c. 16, § 77-B.

Valuation, c. 16, § 77-A.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

TAXATION—Cont'd

Assessment—Cont'd

- Supplemental assessments, c. 91-A, § 41.
 - Enforcement of lien, c. 91-A, § 94.
 - Procedure, c. 91-A, § 41.
 - When made, c. 91-A, § 41.
- Supplemental invalid tax, c. 91-A, § 65.
- Town taxes.
 - Legality, c. 91-A, § 45.
- Warrant for state tax.
 - Issuance, c. 91-A, § 32.
 - Requirements, c. 91-A, § 33.

Assessors.

- Abatement by. See within this title, "Abatement."

Appointment.

- By county commissioners, c. 91-A, § 31.
 - Procedure, c. 91-A, § 31.

Certificate.

- Return of, c. 91-A, § 40.

Commitment of assessments, c. 91-A, § 37.

Compensation, c. 16, § 68-A.

Delinquent.

- Penalty, c. 91-A, § 30.

Inventory.

- Neat cattle, c. 91-A, § 35.

Liability, c. 91-A, § 28.

Make assessments, c. 91-A, § 37.

Meetings called by state tax assessor, c. 16, § 68.

- Failure to attend, c. 16, § 68.

Notice, c. 16, § 68.

- Town assessors to attend and answer questions, c. 16, § 68.

Municipal corporations.

- See Municipal Corporations.

Overlay.

- Committed, c. 91-A, § 38.

Personal property.

- Value by, c. 91-A, § 36.

Real property.

- Value by, c. 91-A, § 36.

Rules and regulations, c. 91-A, § 27.

Sales and use tax.

- Warrant for collection of tax.

- Request, c. 17, § 33-A.

Selectmen to act as, c. 91-A, § 29.

Supervision, c. 16, § 68.

Assignment for the benefit of creditors.

- Liability of assignee, c. 91-A, § 20.

Auction sales. See within this title, "Sale of real estate."

Banks and banking.

- Deposits in other states, c. 91-A, § 9.

Real property, c. 91-A, § 21.

Beans.

- Dry bean tax, c. 16, §§ 282 to 293.

- See Beans.

Buildings, c. 91-A, § 4.

TAXATION—Cont'd

Cigarette tax.

- See Cigarette Tax.

City treasurer.

Invalid tax.

- To notify assessors, c. 91-A, § 65.

Sale of real estate.

- Action on bond for default, c. 91-A, § 114.

Coin operated vending or amusement devices, c. 91-A, § 9.

Collection.

- Action of debt. See within this title, "Action of debt."

Arrest, c. 91-A, §§ 100, 104.

Collector. See within this title, "Collector."

Commitment, c. 91-A, § 104.

Counterclaim for unpaid taxes, c. 113, § 76.

Distrain for taxes.

- Before tax due to prevent loss, c. 91-A, § 103.

Collector may issue warrant to sheriff, c. 91-A, § 101.

Disposition of surplus, c. 91-A, § 99.

Procedure, c. 91-A, § 98.

Sale, c. 91-A, § 98.

Set off moneys due against taxes, c. 91-A, § 106.

Warrant, c. 91-A, § 102.

- Fees, c. 91-A, § 102.

- Issuance, c. 91-A, § 101.

- Notice, c. 91-A, § 102.

- Service, c. 91-A, § 102.

Enforcement of lien on real estate. See within this title, "Lien."

Excise tax on aircraft, house trailers and motor vehicles, c. 91-A, § 129.

Fees, c. 91-A, § 100.

Mistakes.

- Remedy of owners of property taken for default of others, c. 91-A, § 86.

New collectors to complete, c. 91-A, § 68.

Notice, c. 91-A, § 100.

Perfecting collections.

- Time limit, c. 91-A, § 67.

Procedure, c. 91-A, §§ 100, 104.

- When payments to former collector are in dispute, c. 91-A, § 85.

Sale of real estate, c. 91-A, §§ 109 to 122. See within this title, "Sale of real estate."

Sheriff.

- May collect when, c. 91-A, § 69.

- Proceedings by, c. 91-A, § 70.

State property tax, c. 16, § 77-C.

- Venue, c. 112, § 15.

Warrants.

- Distribution to municipalities, c. 16, § 77-C.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

TAXATION—Cont'd

- Collector.
 - Account to treasurer, c. 91-A, § 66.
 - Penalty for failure, c. 91-A, § 66.
- Accounts.
 - When taken on execution, c. 91-A, § 83.
- Action of debt.
 - Collector may sue in own name, c. 91-A, § 107.
- Another collector may be appointed on default of other, c. 91-A, § 84.
- Auction sales, c. 91-A, §§ 109 to 122.
 - See within this title, "Sale of real estate."
- Bond, c. 91-A, § 60.
- Certificate of commitment, c. 91-A, § 57.
- Compensation, c. 91-A, § 61.
- Deceased collectors.
 - Settlement procedure, c. 91-A, § 73.
- Defined, c. 91-A, § 1.
- Delinquent tax collectors.
 - Account when taken on execution, c. 91-A, § 83.
 - Choice of another, c. 91-A, § 84.
 - Dispute.
 - Payment to former collector in dispute, c. 91-A, § 85.
 - Distrained, c. 91-A, § 81.
 - Liability to inhabitants, c. 91-A, § 77.
- Mistakes.
 - Remedy of owners of property taken for default of others, c. 91-A, § 86.
- Municipalities may choose another, c. 91-A, § 84.
- Penalty, c. 91-A, § 78.
- Real property.
 - Levied on, c. 91-A, § 82.
- Sold as on execution, c. 91-A, § 82.
- Warrant. See within this title, "Warrant."
- Embezzlement, c. 132, § 8.
- Incapacitated.
 - Settlement procedure, c. 91-A, § 72.
- Invalid tax.
 - Notify assessors, c. 91-A, § 65.
- Liable unless he commits within one year, c. 91-A, § 104.
- New collectors to complete collections, c. 91-A, § 68.
- Perfecting collections.
 - Date, c. 91-A, § 67.
 - Time limit, c. 91-A, § 67.
- Prepayment of taxes, c. 91-A, § 64.
 - Interest on, c. 91-A, § 64.
- Receipts.
 - Copy furnished, c. 91-A, § 62.
 - Furnished, c. 97-A, § 62.
 - Poll tax, c. 91-A, § 63.

TAXATION—Cont'd

- Collector—Cont'd
 - Removing from municipality.
 - Settlement procedure, c. 91-A, § 71.
 - Settlement.
 - Deceased.
 - Procedure, c. 91-A, § 71.
 - Incapacitated.
 - Procedure, c. 91-A, § 72.
 - Removing from municipality.
 - Procedure, c. 91-A, § 71.
 - State and county taxes.
 - Collection, c. 91-A, § 56.
 - Payment to treasurer of municipality, c. 91-A, § 56.
 - Warrant. See within this title, "Warrant."
- Corporations.
 - Exceptions as to certain corporations, c. 91-A, § 9.
- Counties.
 - Fire protection.
 - Assessment of tax, c. 89, §§ 71-A, 71-C.
 - Public service.
 - Assessment of tax, c. 89, § 71-B.
- Definitions, c. 91-A, § 1.
- Delinquent.
 - Collection.
 - Generally, c. 91-A, § 75.
 - Collectors. See within this title, "Collectors."
 - Counterclaim for unpaid taxes, c. 113, § 76.
 - Inhabitants liability, c. 91-A, § 75.
 - Personal property distrained, c. 91-A, § 81.
 - Real property levied on, c. 91-A, § 82.
 - Remedy of owners of property taken for default of others, c. 91-A, § 86.
 - Interest, c. 91-A, § 76.
 - Notice to city treasurer, c. 91-A, § 75.
 - Warrant. See within this title, "Warrant."
- Dispute.
 - Procedure when payments to former collector are in dispute, c. 91-A, § 85.
- Dry bean tax, c. 16, §§ 282 to 293.
 - See Beans.
- Equipment tax, c. 91-A, § 26-A.
- Equity.
 - Protection against improper expenditures, c. 107, § 4.
- Estate.
 - Defined, c. 91-A, § 1.
- Excise tax on aircraft, house trailers and motor vehicles.
 - Annual tax, c. 91-A, § 124.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

TAXATION—Cont'd

- Excise tax on aircraft, house trailers and motor vehicles—Cont'd
 - Apportionment of tax received, c. 91-A, § 131.
 - Collection, c. 91-A, § 129.
 - Crediting of tax received, c. 91-A, § 131.
 - Definitions, c. 91-A, § 123.
 - Exemptions, c. 91-A, § 125.
 - False statements to any person receiving tax.
 - Penalty, c. 91-A, § 132.
 - Generally, c. 91-A, § 124.
 - Levy, c. 91-A, § 124.
 - Payment.
 - Before registration, c. 91-A, § 128.
 - Where excise tax to be paid, c. 91-A, § 126.
 - Personal property tax.
 - Exempt from, c. 91-A, § 127.
 - Receipts issued in duplicate, c. 91-A, § 130.
 - Registration.
 - Tax paid before registration, c. 91-A, § 128.
- Executors and administrators.
 - Personal property.
 - Assessment, c. 91-A, § 18.
 - Priority of tax, c. 91-A, § 19.
 - Real estate.
 - Collection, c. 91-A, § 17.
 - Notification to collect from heirs, c. 91-A, § 17.
- Exemptions from.
 - Airport.
 - Landing area, c. 91-A, § 10.
 - Municipal corporations, c. 91-A, § 10.
 - American Legion, c. 91-A, § 10.
 - Armed forces.
 - Persons in active service, c. 91-A, § 10.
 - Articles of separation, c. 91-A, § 10.
 - Benevolent and charitable institutions, c. 91-A, § 10.
 - Blind persons, c. 91-A, § 10.
 - Boards of trade, c. 91-A, § 10.
 - Bonds, notes and other obligations.
 - State of Maine, c. 91-A, § 10.
 - Chambers of commerce, c. 91-A, § 10.
 - Colleges, c. 91-A, § 10.
 - Common carrier.
 - Property while in interstate transportation, c. 91-A, § 10.
 - Corporations.
 - Shares of capital stock in certain corporations, c. 91-A, § 10.
 - Disabled american veterans and navy clubs, c. 91-A, § 10.

TAXATION—Cont'd

- Exemptions from—Cont'd
 - Excise tax on aircraft, house trailers and motor vehicles, c. 91-A, § 125.
 - Farming utensils, c. 91-A, § 10.
 - Food products while stored in custody of warehouseman as defined in chapter 44, § 91-A, § 10.
 - Forest land, c. 91-A, § 10.
 - Fraternal benefit societies, c. 60-A, § 41.
 - Grand army of the republic, c. 91-A, § 10.
 - Hay, grain, potatoes, orchard products and wood, c. 91-A, § 10.
 - Hides and leather.
 - Owned by persons outside state, c. 91-A, § 10.
 - Household furniture not exceeding \$500, c. 91-A, § 10.
 - Literary and scientific institutions, c. 91-A, § 10.
 - Loans of money made by an individual or corporation and secured by a mortgage in this state, c. 91-A, § 10.
 - Mechanics' tools, c. 91-A, § 10.
 - Military law.
 - Armed forces in, c. 91-A, § 10.
 - Mines of gold, silver or baser metals, c. 91-A, § 10.
 - Mules and horses, c. 91-A, § 10.
 - Municipal corporations.
 - Property appropriated to public use, c. 91-A, § 10.
 - Water companies, c. 91-A, § 10.
 - Personal property in another state or country, c. 91-A, § 10.
 - Radium used in the practice of medicine, c. 91-A, § 10.
 - Real estate.
 - Certain real estate, c. 91-A, § 10.
 - Red cross, c. 91-A, § 10.
 - Religious societies, c. 91-A, § 10.
 - Retirement system, c. 63-A, § 18.
 - Scientific institutions, c. 91-A, § 10.
 - Spanish war veterans, c. 91-A, § 10.
 - State of Maine property, c. 91-A, § 10.
 - Trusts and trustees, c. 91-A, § 10.
 - United States property, c. 91-A, § 10.
 - Urban renewal authorities.
 - Property of authority, c. 90-B, § 12.
 - Vessels.
 - Building or undergoing repairs, c. 91-A, § 10.
 - Pleasure vessels.
 - Owners outside of state, c. 91-A, § 10.
 - Veterans, c. 91-A, § 10.
 - Dependents, c. 91-A, § 10.
 - Veterans of foreign wars, c. 91-A, § 10.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

TAXATION—Cont'd

- Exemptions from—Cont'd
 - Water companies, c. 91-A, § 10.
 - Municipal corporations, c. 91-A, § 10.
 - Wearing apparel, c. 91-A, § 10.
- False pretenses and cheats.
- Excise tax on aircraft, house trailers and motor vehicles.
- Penalty for false statements, c. 91-A, § 132.
- Fiduciaries.
 - Uniform act for simplification of fiduciary security transfers.
 - Tax obligations, c. 53, § 72-I.
- Foreclosure.
 - Enforcement of tax lien, c. 91-A, §§ 90, 91.
- Forest land.
 - Assessments, c. 91-A, § 43.
 - Policy, c. 91-A, § 42.
- Guardian and ward, c. 91-A, § 9.
- Heirs or devisees.
 - Real property, c. 91-A, § 17.
- Illegal object.
 - Equitable protection against, c. 107, § 4.
- Insurance.
 - Exemptions.
 - Fraternal benefit societies, c. 60-A, § 41.
- Interest.
 - Delinquent taxes, c. 91-A, § 76.
 - Collection, c. 91-A, § 76.
 - Prepayment of taxes, c. 91-A, § 64.
 - Redemption, c. 91-A, § 114.
- Invalid tax.
 - Assessors notified, c. 91-A, § 65.
 - Procedure, c. 91-A, § 65.
- Jurisdiction.
 - Transfer of legislative jurisdiction, c. 1, § 4-B.
- Lien.
 - Abatement.
 - Judgment on appeal, c. 91-A, § 55.
 - Enforcement of lien on real estate.
 - Action of debt with special attachment.
 - Procedure, c. 91-A, § 87.
 - Amendments permitted, c. 91-A, § 95.
 - Certificate.
 - Procedure, c. 91-A, § 88.
 - Mortgage.
 - Creation, c. 91-A, § 89.
 - Discharge, c. 91-A, § 89.
 - Filing, c. 91-A, §§ 88, 89.
 - Foreclosure.
 - Automatic, c. 91-A, § 89.
 - Waiver, c. 91-A, § 90.

TAXATION—Cont'd

- Lien—Cont'd
 - Enforcement of lien on real estate — Cont'd
 - Mortgage—Cont'd
 - Foreclosure in equity, c. 91-A, § 90.
 - Alternative procedure, c. 91-A, § 91.
 - Class suits, c. 91-A, § 91.
 - Procedure, c. 91-A, § 90.
 - Notice, c. 91-A, § 89.
 - Redemption.
 - Equity suit after period of redemption.
 - Procedure, c. 91-A, § 92.
 - Treasurer's receipt as evidence, c. 91-A, § 97.
 - Supplemental assessments.
 - Enforcement of lien, c. 91-A, § 94.
 - Title.
 - Defendants not to deny title.
 - Exceptions, c. 91-A, § 96.
 - Joint tenants or tenants in common, c. 91-A, § 13.
 - Personal property.
 - Owner.
 - Outside state, c. 91-A, § 9.
 - Unknown, c. 91-A, § 9.
 - Real property, c. 91-A, § 5.
 - Wood and bark, c. 91-A, § 23.
 - Livestock.
 - Neat cattle.
 - Inventory required, c. 91-A, § 35.
 - Logs and logging, c. 91-A, § 9.
 - Lumber, c. 91-A, § 9.
 - Manufacturing establishments.
 - Equipment tax, c. 91-A, § 26-A.
 - Real estate and personal property taxable, c. 91-A, § 3.
 - Mining.
 - Exceptions.
 - Certain corporations, c. 91-A, § 9.
 - Mortgages.
 - Chattel mortgages.
 - Taxation.
 - Payment, c. 91-A, § 12.
 - Who deemed owner, c. 91-A, § 12.
 - Defined, c. 91-A, § 1.
 - Payment of taxes, c. 91-A, § 11.
 - Who deemed owner, c. 91-A, § 11.
 - Motor vehicles.
 - Excise tax, c. 91-A, §§ 123-132. See within this title, "Excise tax on aircraft, house trailers and motor vehicles."
 - Municipal corporations.
 - Abatement, c. 91-A, § 47.
 - Action of debt.
 - Suit may be brought in name of municipality, c. 91-A, § 108.
 - Assessors, c. 90-A, § 58.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

TAXATION—Cont'd

- Municipal corporations—Cont'd
 Counterclaim for unpaid taxes, c. 113, § 76.
 Defined, c. 91-A, § 1.
 Distribution of state tax, c. 16, § 77-C.
 Payment, c. 91-A, § 47.
 Powers of municipalities, c. 91-A, § 47.
 Railroads.
 Excise tax.
 State to pay cities and towns one per cent on stock held therein, c. 16, § 115.
 Revaluation of taxable property.
 Provision for, c. 90-A, § 12.
 Tax anticipation notes, c. 90-A, § 13.
 Tax collectors.
 Disqualification to act as selectmen or assessors, c. 90-A, § 36.
 Treasurer and tax collector may be same person, c. 90-A, § 36.
 Telegraph and telephone companies.
 Apportionment to cities and towns, c. 16, § 127.
 Town taxes.
 Assessments.
 Legality, c. 91-A, § 45.
 Treasurer. See within this title, "City treasurer."
 Partnerships, c. 91-A, § 9.
 Payment.
 Mistake.
 Remedy of owners of property taken for default of others, c. 91-A, § 86.
 Prepayment, c. 91-A, § 64.
 Interest, c. 91-A, § 64.
 Procedure.
 When payments to former collector are in dispute, c. 91-A, § 85.
 Town whose charters are surrendered, c. 16, § 77-D.
 Penalties.
 Excise tax on aircraft, house trailers and motor vehicles.
 False statements, c. 91-A, § 132.
 Personal property.
 Accumulation fund, c. 91-A, § 9.
 Aircraft, house trailers and motor vehicles.
 Exempt from personal property tax, c. 91-A, § 127.
 Animals, c. 91-A, § 9.
 Bank deposits in other states, c. 91-A, § 9.
 Brought into state after April 1st and prior to December 31st, c. 91-A, § 26-A.
 Corporations, c. 91-A, § 9.
 Definition for taxation, c. 91-A, § 7.
 Deceased persons. See within this title, "Executors and administrators."

TAXATION—Cont'd

- Personal property—Cont'd
 Employed in trade, c. 91-A, § 3.
 Defined, c. 91-A, § 9.
 Where taxed, c. 91-A, § 9.
 Equipment tax, c. 91-A, § 26-A.
 Fowl, c. 91-A, § 9.
 Guardian and ward, c. 91-A, § 9.
 Insolvent persons, c. 91-A, § 20.
 Liability of assignee or receiver, c. 91-A, § 20.
 Mortgages.
 Payment of taxes, c. 91-A, § 12.
 Owner.
 Outside state.
 Lien, c. 91-A, § 9.
 Unknown.
 Lien, c. 91-A, § 9.
 Partnership, c. 91-A, § 9.
 Taxable, c. 91-A, § 3.
 Trusts and trustees, c. 91-A, § 9.
 Valuation by assessor, c. 91-A, § 36.
 When taxable, c. 91-A, § 3.
 Where taxed, c. 91-A, § 8.
 Exceptions, c. 91-A, § 9.
 Poultry.
 Exceptions, c. 91-A, § 9.
 Quahog tax, c. 16, §§ 294 to 301.
 See Quahog Tax.
 Radio and television.
 Exemption of certain personal property, c. 91-A, § 10.
 Railroads.
 See Railroads.
 Real property.
 Assessments.
 Continued until notice of transfer, c. 91-A, § 15.
 Banks, c. 91-A, § 21.
 Buildings, c. 91-A, § 4.
 By assessor, c. 91-A, § 36.
 Deceased persons. See within this title, "Executor and administrator."
 Definition of taxation, c. 91-A, § 4.
 Landlord and tenant, c. 91-A, § 14.
 Tenant to deduct taxes from rent, c. 91-A, § 14.
 Lien, c. 91-A, § 5.
 Duration, c. 91-A, § 5.
 Enforcement. See within this title, "Lien."
 Priority, c. 91-A, § 5.
 Proration between seller and purchaser, c. 91-A, § 16.
 Railroads.
 Buildings.
 How taxed, c. 91-A, § 22.
 Remedy of owners of property taken for default of others, c. 91-A, § 86.
 Sale, c. 91-A, §§ 109 to 122. See within this title, "Sale of real estate."

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

TAXATION—Cont'd

Real property—Cont'd

- Severalty for taxation, c. 91-A, § 13.
- Taxable, c. 91-A, § 3.
- Tenants in common, c. 91-A, § 13.
 - Notice to collect, c. 91-A, § 13.
- When taxable, c. 91-A, § 3.
- Where taxed, c. 91-A, § 6.

Receipts, c. 91-A, § 62.

Excise tax on aircraft, house trailers and motor vehicles.

Issued in duplicate, c. 91-A, § 130.

Poll tax, c. 91-A, § 63.

Treasurer's receipts.

Evidence of redemption, c. 91-A, § 97.

Receivers.

Liability of receivers, c. 91-A, § 20.

Recovery of illegally assessed tax, c. 91-A, § 46.

Reimbursement.

Prepayment.

Excess, c. 91-A, § 64.

Interest, c. 91-A, § 64.

Resident.

Defined, c. 91-A, § 1.

Retirement system.

Exemptions from, c. 63-A, § 18.

Sale of real estate.

Adjournment, c. 91-A, § 112.

Auction sale, c. 91-A, §§ 109, 110, 112.

Certificate to treasurer, c. 91-A, § 114.

Cost, c. 91-A, §§ 112, 119.

Deeds, c. 91-A, § 121.

Canceled, c. 91-A, § 114.

Cost, c. 91-A, § 114.

Delivered, c. 91-A, § 114.

After two years, c. 91-A, § 118.

Fees, c. 91-A, § 114.

Municipality, c. 91-A, § 115.

Prima facie evidence of validity, c. 91-A, § 121.

Put on file, c. 91-A, § 114.

Validity, c. 91-A, § 121.

Evidence.

Posting of notice.

Affidavit filed in registry of county, c. 91-A, § 122.

Validity of sale.

Deed of collector, c. 91-A, § 121.

Mortgagee, c. 91-A, § 114.

Effect or failure to receive notice, c. 91-A, § 114.

Notice to, c. 91-A, § 114.

Service of notice, c. 91-A, § 114.

Municipality as purchaser, c. 91-A, § 120.

Purchaser failing to pay purchase price, c. 91-A, § 115.

TAXATION—Cont'd

Sale of real estate—Cont'd

Nonresident owner.

Notice of time and place, c. 91-A, § 111.

Procedure, c. 91-A, § 109.

Return of sale, c. 91-A, § 113.

Suit.

Cost, c. 91-A, § 119.

Time limit, c. 91-A, § 119.

Notice, c. 91-A, § 109.

Form, c. 91-A, § 110.

Mortgagee, c. 91-A, § 114.

Owners of time and place, c. 91-A, § 111.

Posting.

Affidavit, c. 91-A, § 122.

Evidence of, c. 91-A, § 122.

Procedure, c. 91-A, §§ 109, 112.

Purchaser to pay within twenty days or sale void, c. 91-A, § 115.

Redemption.

Interest, c. 91-A, § 114.

Owner's right, c. 91-A, § 116.

Refund of taxes paid by purchaser, c. 91-A, § 117.

Time limit, c. 91-A, § 114.

Unknown owner, c. 91-A, § 114.

Who may, c. 91-A, § 114.

Return of sale, c. 91-A, § 113.

Form, c. 91-A, § 113.

Schedule, c. 91-A, § 113.

Treasurer.

Action on bond for default, c. 91-A, § 114.

Validity.

Collector's deed prima facie evidence, c. 91-A, § 121.

Void.

Purchaser to pay within twenty days or sale void, c. 91-A, § 115.

Setoff, recoupment and counterclaim.

Counterclaim for unpaid taxes, c. 113, § 76.

Setoff against unpaid taxes, c. 91-A, § 106.

Sheriff.

Collection, c. 91-A, §§ 69, 70.

Warrant.

Delinquent tax collection.

Duty of sheriff, c. 91-A, § 80.

Ships and shipping.

Barges.

Rate, c. 91-A, § 25.

Rebuilt, c. 91-A, § 26.

Personal property, c. 91-A, § 9.

Rebuilt.

Rate, c. 91-A, § 26.

Sailing vessels, c. 91-A, § 25.

Rate, c. 91-A, § 25.

Vol. 1—cc. 1-35; Vol. 2—cc. 36-87; Vol. 3—cc. 88-119; Vol. 4—cc. 120-189

TAXATION—Cont'd

- State-owned land.
 - Profits from, c. 96, § 1-A.
- State tax assessor.
 - Abatement.
 - Reference by superior court, c. 91-A, § 53.
 - Action to recover taxes, c. 16, § 93.
 - Banks and banking.
 - Tax on stock payable to, c. 16, § 155.
 - Deorganized towns or plantations.
 - Power and authority, c. 102, § 13.
 - Executors and administrators.
 - Application for appointment by assessor.
 - Within six months, c. 155, § 22.
 - Inheritance tax.
 - Administration of inheritance and succession tax laws, c. 155, § 1.
- State treasurer.
- Warrants.
 - Issuance of warrants for delinquent taxes, c. 16, § 100.
- Ten taxable inhabitants statute.
 - Jurisdiction of equity to afford protection against improper expenditures, c. 107, § 4.
- Trade and commerce.
 - Employed in trade, c. 91-A, § 3.
- Trailers.
 - House trailers.
 - Excise tax, c. 91-A, §§ 123-132. See within this title, "Excise tax on aircraft, house trailers and motor vehicles."
- Trees and timber.
 - Tax to purchaser, c. 91-A, § 23.
- Trusts and trustees, c. 91-A, § 9.
- Unincorporated places.
 - Mortgage created by recording certificate.
 - Part payment not to prevent foreclosure, c. 16, § 84.
 - Payment.
 - Part payment not to prevent foreclosure, c. 16, § 84.
- Urban renewal authorities.
 - Property of authority exempt from taxes, c. 90-B, § 12.
- Valuation.
 - Appeals.
 - Liens, c. 16, § 67.
 - Notice served on state tax assessor or attorney general, c. 16, § 67.
 - Procedure, c. 16, § 67.
 - Referred to commissioner, c. 16, § 67.
 - Security courts to determine true valuation, c. 16, § 67.
 - State.
 - Appellee, c. 16, § 67.

TAXATION—Cont'd

- Valuation—Cont'd
 - Statement by board of equalization.
 - Basis for computation and apportionment of state and county taxes, c. 16, § 67.
 - Certified, c. 16, § 67.
 - Filed with secretary of state, c. 16, § 67.
 - State taxes, c. 16, § 67.
- Venue.
 - Collection.
 - Action for, c. 112, § 15.
- Waiver.
 - Foreclosure, c. 91-A, § 90.
- Warrants.
 - Collectors, c. 91-A, § 58.
 - Completion of collection of taxes.
 - Form, c. 91-A, § 74.
 - Destroyed, c. 91-A, § 59.
 - Form, c. 91-A, § 58.
 - Lost, c. 91-A, § 59.
 - State to perfect collections, c. 91-A, § 67.
 - Validation, c. 91-A, § 58.
 - County tax.
 - County treasurer, c. 91-A, § 57.
 - Delinquent collector, c. 91-A, § 79.
 - Alias warrant, c. 91-A, § 80.
 - Execution, c. 91-A, §§ 75, 79.
 - Account of collector, c. 91-A, § 83.
 - Form of warrant against collector, c. 91-A, § 79.
 - Property sold as on execution, c. 91-A, § 81.
 - Sheriff.
 - Duty, c. 91-A, § 80.
 - Delinquent taxes issued, c. 91-A, § 75.
 - Distrain for taxes, c. 91-A, §§ 101, 102.
 - Sales and use tax.
 - Collection, c. 17, §§ 33-A to 33-E.
 - See Sales and Use Tax.
 - State property tax.
 - Sent to municipalities, c. 16, § 77-B.
 - State tax.
 - Issuance, c. 91-A, § 32.
 - Requirements, c. 91-A, § 33.
 - Treasurer of state, c. 91-A, § 57.
- Water companies and water supplies.
 - Exemptions from, c. 91-A, § 10.
- Wood and bark.
 - Taxed to purchaser, c. 91-A, § 23.
- Year, c. 91-A, § 3.