

MAINE STATE LEGISLATURE

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DOCUMENTS

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THE LEGISLATURE

OF THE

STATE OF MAINE.

1865.

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1865.

FORTY-FOURTH LEGISLATURE.

HOUSE.

No. 4.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND SIXTY-FIVE.

AN ACT providing for the taxation of shares in national banking associations.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows :

SECTION 1. All the shares in any of the national
2 banks located within the state, held by any person or
3 body corporate, may be assessed as the personal prop-
4 erty of such person or corporation, for the proportion
5 of any state, county and town tax of such shares, in,
6 and by the assessors of the city or town where such
7 bank is located, but not at a greater rate than is as-
8 sessed upon other moneyed capital in the hands of in-
9 dividual citizens of the state, and not exceeding the
10 rate imposed upon the shares in any of the banks or-
11 ganized under authority of the state.

SECT. 2. For the purpose of collecting taxes on such
2 shares, the limits and powers of collectors of taxes are
3 extended and enlarged, and they may act in any city,
4 town or plantation in this state for such purpose.

SECT. 3. This act shall take effect when approved
2 by the governor.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES, }
January 19, 1865. }

Reported by Mr. WEBB, from the Committee on the Judiciary.

HORACE STILSON, *Clerk.*