

1917

Appendix to Budget Message : Report of the Commission on Taxation of Intangible Property, 1917

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APPENDIX
TO
BUDGET MESSAGE

*Estimates of Income for Years 1917 and 1918
With Appropriations for 1917 and 1918
Recommended by the Governor*

Appendix—A

STATEMENT OF CURRENT ASSETS AND LIABILITIES AT CLOSE OF THE YEAR END-
ING DEC. 31st, 1916.

GENERAL CURRENT ASSETS		
Cash in banks and treasury general fund.....	\$1,247,635 31	
Cash in banks and treasury to retire bonds.....	165,500 00	
Cash in banks and treasury highway bond loans..	59,982 74	\$1,473,118 05
<hr/>		
State tax on wild lands.....	5,868 01	
State tax on cities and towns.....	69,274 85	
Maine Forestry district tax.....	2,010 28	
		<hr/>
		\$1,550,271 19

GENERAL CURRENT LIABILITIES	
Common school fund, 1915.....	\$24 22
Dog licenses of 1915.....	762 41
Common school fund, 1916.....	22,294 30
School and mill fund, 1916.....	19,428 91
Railroad and telegraph tax, 1916.....	4,563 63
Dog licenses to be refunded.....	15,302 72
Receiver's funds.....	423 42
Accrued interest on highway bonds.....	2,580 00
Due Maine forestry district.....	27,112 40
Public administrator's fund.....	11,252 93
Appropriations continuing by law.....	9,681 69
Appropriations of 1915, unexpended balances....	28,875 56
Appropriations, 1916, unexpended balances.....	325,299 26
Improvement of State roads (appropriations)....	130,510 59
Registrations of automobile fees apportioned in 1913.....	1,854 21
Maintenance and administration.....	176,486 49
Maintenance and administration to retire bonds	165,500 00
State highway loan fund.....	59,982 74
Land reserve fund.....	441,781 03
State contingent fund.....	106,614 68
	<hr/>
	\$1,550,271 19

INDIRECT TAX RECEIPTS: CORPORATIONS, RAILROADS, BANKS AND TRUST COMPANIES, INHERITANCE TAXES, INSURANCE, TELEPHONES, ETC.

	1913	1914	1915	1916	1917	1918
Corporation changes.....	\$12,390 50	\$3,228 00	\$11,067 50	\$11,960 00	\$11,500 00	\$11,500 00
New corporations.....	41,878 50	36,964 79	30,125 00	39,585 00	37,000 00	37,000 00
Foreign corporations.....	870 00	940 00	1,080 00	1,190 00	1,200 00	1,200 00
Corporation franchise taxes.....	234,460 00	203,980 00	234,120 00	227,176 88	225,000 00	230,000 00
Collateral inheritance taxes.....	169,702 21	283,869 36	179,249 94	223,875 68	200,000 00	210,000 00
Duty on commissions.....	2,790 00	2,860 00	2,705 00	2,875 00	2,800 00	2,800 00
Fees of office: Attorney General.....	4,501 62	4,090 00	3,880 00	4,575 00		
Bank Commissioner.....	1,827 75	3,239 75	2,205 50	2,648 00		
Insurance Commissioner.....	25,554 59	25,082 23	27,867 68	28,088 75	42,000 00	42,000 00
Secretary or State.....	4,528 28	1,890 77	5,655 74	7,501 88		
Land Agent.....	535 52	261 43	125 89	42 00		
Sundry Accounts: Inspectors of steam vessels.....	870 00	823 00	865 00	864 00	850 00	850 00
Penobscot Indian shore rents.....	2,539 00	2,604 00	2,579 90	2,579 00	2,579 00	2,579 00
Nursery agents' licenses.....	385 00	275 00				
Private detectives' licenses fees.....	70 00	50 00	50 00	70 00	60 00	60 00
Traveling libraries.....	602 50	342 00	507 49	1,131 42	800 00	900 00
Tax on Insurance companies.....	151,294 39	154,578 64	158,809 53	170,666 30	176,000 00	183,000 00
Insurance brokers.....	72 48	63 97	71 29	51 57	60 00	60 00
Unauthorized insurance.....	3,359 12	2,848 73	2,998 84	3,260 47	3,000 00	3,200 00
Express companies.....	2,382 32	49,436 30	25,121 85	26,797 75	27,500 00	28,500 00
Loan and Building Associations.....	686 11	824 78	708 95	770 12	900 00	950 00
Savings banks.....	480,230 89	486,491 19	483,380 59	459,789 84	412,000 00	412,000 00
Trust companies.....	135,887 21	146,091 57	150,354 69	160,893 16	153,000 00	162,000 00
Telephone companies.....	91,640 73	98,351 88	107,620 62	114,332 54	122,000 00	130,000 00
Telegraph companies.....	6,739 88	7,392 22	7,432 33	7,955 89	8,500 00	8,800 00
Parlor cars.....	1,895 96	1,771 70	1,573 64	1,863 23	1,800 00	1,900 00
Railroads.....	976,731 57	1,051,411 82	1,089,355 00	959,602 78	1,095,769 46	1,150,000 00
Live stock sanitary commissioner.....	7,745 71	8,402 92	6,396 70	7,685 74	7,500 00	7,500 00
Analysis of foods.....		14,781 07	14,338 21	13,350 65	14,000 00	14,000 00
Agricultural statistics.....		356 03	861 58	1,377 50	1,600 00	1,600 00
Fish hatcheries and feeding stations.....	150 00	910 28	270 72	436 27	400 00	400 00
Reporter of decisions (judicials).....	550 00	400 00	400 00	.....	500 00	500 00
Protection of lobsters.....	6,150 20	4,038 78	1,838 31	2,046 53	2,000 00	2,000 00
Advertising tax on corporations.....	62 00	35 00	184 00	140 00	140 00	140 00

Registration of vital statistics.....		315 58	391 23	1,146 87	800 00	800 00
Library—maintenance and general expenses.....	380 30	35 37	1,711 10	1,014 36	1,000 00	1,000 00
Inland fish and game.....	50,148 77	45,488 22	37,183 06	41,430 53	45,000 00	50,000 00
Sea and shore fisheries: Protection of lobsters with eggs attached.....	6,173 80	4,038 78	1,838 31	4,172 32	4,000 00	4,000 00
Sea and shore fisheries: Pay of wardens and expense of commission.....	1,612 71	4,807 09	5,925 40	4,614 53	4,500 00	4,500 00
Interest: General, savings and sundry.....	11,380 60	27,901 98	22,927 36	30,391 30	40,000 00	40,000 00
			7,763 37	10,454 47		
			765 48	564 50		
Indirect tax receipts.....	\$2,438,780 22	\$2,686,278 73	\$2,632,306 90	\$2,578,971 83	\$2,645,758 46	\$2,745,739 00
INCOME STATE INSTITUTIONS						
Augusta State Hospital.....		1917	1918			
Bangor State Hospital.....		\$ 49,418 00	\$ 49,418 00			
School for Feeble Minded.....		21,440 00	21,640 00			
Women's Reformatory.....		15,400 00	15,400 00			
State School for Boys.....		2,480 00	3,200 00			
Sanitoriums.....		11,055 00	11,056 00			
Bath Military and Naval Asylum.....		24,825 00	26,825 00			
		725 00	725 00			
Automobile receipts.....				\$ 125,343 00	\$ 128,264 00	
Federal aid for highways.....				425,000 00	475,000 00	
State highway bonds.....				145,354 50	146,250 00	
Sinking fund.....				200,000 00		
Maine forestry district.....				121,880 00	43,620 00	
Temporary loan.....				75,000 00	75,000 00	
				300,000 00	300,000 00	
				\$4,038,335 96	\$3,913,873 00	
State tax at five mills on a valuation of \$521,402,933.00.....				2,607,014 66	2,607,014 66	
				\$6,645,350 62	\$6,520,887 66	
ADDITIONAL REVENUE FROM PROPOSED CHANGES IN TAXATION LAWS						
Corporation franchise tax.....		1917	1918			
Taxation of personal property and improvements in unorganized townships.....		150,000 00	150,000 00			
Taxation of savings deposits in National banks at three-eighths of one per cent.....			50,000 00			
Parlor car tax.....			117,263 00			
Telephone tax.....			1,750 00			
Telegraph tax.....			20,172 19			
Railroad tax.....			1,789 13			
Repeal of distribution to cities and towns of one per cent. of value of railroad and telephone stock.....			82,515 12			
Tax on intangible property.....			225,000 00			
			100,000 00	150,000 00	748,489 44	
				\$6,795,350 62	\$7,269,377 10	

Appendix C

DETAILED STATEMENT OF APPROPRIATIONS AND RECOMMENDATIONS.

Departments, Boards and Commissions	Regular and Special Appropriations For		Regular and Special Appropriations Asked For		Appropriations Recommended by the Governor For	
	1915	1916	1917	1918	1917	1918
ADJUTANT GENERAL						
Salary of Adjutant General.....	\$1,900 00	\$2,000 00	\$2,000 00	\$2,000 00	\$2,000 00	\$2,000 00
Stationery and office supplies	3,000 00	3,000 00	3,000 00	3,000 00	3,000 00	3,000 00
Clerk-hire.....	1,900 00	1,900 00	1,900 00	1,900 00	1,600 00	1,600 00
Military fund	45,000 00	45,000 00	45,000 00	45,000 00	45,000 00	45,000 00
Armory rentals.....	10,000 00	10,000 00	20,000 00	20,000 00	12,500 00	15,000 00
Historical records	1,000 00		1,000 00	1,000 00	1,000 00	
Special—						
Extra pay, Maine volunteers, war with Spain, (three claims).....			66 00	66 00		
Repair of State armory, Portland			1,500 00		1,500 00	
Steel lockers for National Guard armories			21,000 00		5,000 00	5,000 00
ATTORNEY GENERAL						
Salary of Attorney General.....	4,000 00	4,000 00	4,000 00	4,000 00	4,000 00	4,000 00
Salary of assistant	1,900 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00
Expenses of Attorney General and clerk hire	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00
Printing and binding.....	1,000 00	1,000 00	1,500 00	1,000 00	1,500 00	1,500 00
Arrest and apprehension of criminals	2,500 00	2,500 00	2,500 00	2,500 00	7,500 00	7,500 00
Special—						
Alfred Yankauer	115 99					
BANK COMMISSIONER						
Salary of Bank Commissioner	2,500 00	2,500 00	2,500 00	2,500 00	2,500 00	2,500 00
Salaries of clerks.....	3,500 00	3,500 00	9,450 00	9,450 00	5,450 00	5,450 00
Traveling expenses of commissioner and deputies.....	1,800 00	1,800 00	2,800 00	2,800 00	2,300 00	2,300 00
Printing annual report, stationery and office expenses..	3,000 00	3,000 00	3,750 00	3,750 00	3,000 00	3,000 00
Verification of savings deposits, stationery, traveling expenses, clerk-hire, etc.....		6,000 00	4,500 00	4,500 00	1,500 00	1,500 00
Investigation of securities.....		200 00	500 00	500 00		

Appendix C—Continued

DETAILED STATEMENT OF APPROPRIATIONS AND RECOMMENDATIONS.

Departments, Boards and Commissions	Regular and Special Appropriations For		Regular and Special Appropriations Asked For		Appropriations Recommended by the Governor For	
	1915	1916	1917	1918	1917	1918
COMMISSIONER OF AGRICULTURE—CONCLUDED						
Special—						
William F. Mason	\$519 97					
Purchase of farm	13,000 00					
Seed inspection.....					\$3,000 00	\$3,000 00
COMMISSIONERS OF PHARMACY						
Special—						
Furniture, fixtures and appliances.....	300 00					
COUNTY ATTORNEYS						
Salaries	14,575 00	\$16,200 00	\$16,200 00	\$16,200 00	16,200 00	16,200 00
DEPARTMENT OF LABOR AND INDUSTRY						
Salary of commissioner	1,800 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00
Salary of deputy commissioner.....	1,550 00	1,800 00	1,800 00	1,800 00	1,800 00	1,800 00
Salary of stenographer.....	600 00	600 00	800 00	800 00	700 00	700 00
Woman factory inspector, salary and traveling expenses for four agents, extra clerk-hire in office, printing, postage and all incidental expenses necessary to carry out the work of this department	4,500 00	4,500 00	16,000 00	16,000 00	6,000 00	6,000 00
EXECUTIVE DEPARTMENT						
Salary of Governor	3,000 00	3,000 00	5,000 00	5,000 00	5,000 00	5,000 00
Salary of private secretary.....	1,500 00	1,800 00	1,800 00	1,800 00	1,800 00	1,800 00
Salary of stenographer.....	1,000 00	1,000 00	1,000 00	1,000 00	1,000 00	1,000 00
Salary of messenger to the Governor and Council.....	1,250 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00
Pay roll of Council.....	6,000 00	6,000 00	7,200 00	6,000 00	7,200 00	6,000 00
Visiting committee to insane hospital.....	600 00	600 00	600 00	600 00	600 00	600 00
Visiting committee to State School for boys	300 00	250 00	250 00	250 00	250 00	250 00

Contingent fund of the governor and council.....	10,000 00	10,000 00	10,000 00	10,000 00	10,000 00	10,000 00
Postage, stationery, office supplies, etc.	2,700 00	2,100 00	3,200 00	2,600 00	3,200 00	2,600 00
Examination and commitment of insane State benefi- ciaries.....	1,500 00	1,500 00	1,500 00	1,500 00	500 00	500 00
Recommitment of insane persons.....	250 00	250 00	250 00	250 00		
Salary of pension clerk.....	1,400 00	1,400 00	1,400 00	1,400 00	1,400 00	1,400 00
Stenographer and clerk hire in pension office.....	1,248 00	1,248 00	2,000 00	2,000 00	1,500 00	1,500 00
Salary of superintendent of public printing.....	1,400 00	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00
Clerk to advisory board in the matter of paroles.....	300 00	300 00	300 00	300 00	300 00	300 00
Pensions of soldiers and sailors, widows, orphans and other dependants of soldiers and sailors.....	125,000 00	125,000 00	140,000 00	140,000 00	140,000 00	140,000 00
Support of paupers.....	80,000 00	75,000 00	110,000 00	110,000 00	110,000 00	110,000 00
Relief of needy blind residents of Maine.....	15,000 00	25,000 00	120,000 00	120,000 00	40,000 00	40,000 00
Education of the blind.....	8,000 00	8,000 00	9,500 00	9,500 00	9,500 00	9,500 00
Burial expenses of soldiers and sailors and widows of soldiers and sailors.....	8,000 00	8,000 00	8,000 00	8,000 00	7,000 00	7,000 00
Interest on Sanford legacy for deaf, dumb and blind....	36 00	36 00	36 00	36 00	36 00	36 00
Expenses of delegates to conference of national tax association.....	600 00	200 00	400 00	400 00	400 00	400 00
Keeper of arsenal property at Bangor.....	100 00	100 00	100 00	100 00		
Expense in pardon hearings, requisitions and rewards..	300 00	300 00	300 00	300 00	300 00	300 00
Veterans of the Civil War in employ of the State.....	1,901 50	2,452 00	2,750 00	2,750 00	2,750 00	2,750 00
Retirement pay to Frederick Brown.....	200 00	400 00	400 00	400 00	400 00	400 00
Conference for promotion of uniform legislation.....	500 00	500 00	500 00	500 00	500 00	500 00
Destruction of dog fish.....	1,000 00	1,000 00	10,000 00	10,000 00		
Ft. William Henry, salary,.....	300 00	300 00	600 00	600 00	300 00	300 00
repairs.....	300 00		1,025 00	450 00		
State aid for dependent mothers.....					10,000 00	25,000 00
Special—						
Investigation of applicants for State pensions.....			500 00	500 00		
Lizzie Bean.....	300 00	300 00				
Rena Cooley.....	200 00	200 00				
Insurance on State House.....		3,875 00				
Purchase of certain portrait of Maj. General Joshua L. Chamberlain.....	500 00					
Edmund E. Gould.....	50 32					
Completion of the Sixth Revision of the General and Public Laws.....	40,000 00					
Maine Society, Sons of the American Revolution.....	800 00					
Gorham P. Grant.....	300 00					
Joseph J. Roberts.....	94 62					
INDUSTRIAL ACCIDENT COMMISSION						
Salaries of commissioners.....		3,500 00	3,500 00	3,500 00	3,500 00	3,500 00
Salary of secretary.....		1,500 00	1,500 00	1,500 00	1,500 00	1,500 00
Administration, traveling expenses, etc.....		7,500 00	30,930 00	30,580 00	15,000 00	15,000 00

DETAILED STATEMENT OF APPROPRIATIONS AND RECOMMENDATIONS.

Departments, Boards and Commissions	Regular and Special Appropriations For		Regular and Special Appropriations Asked For		Appropriations Recommended by the Governor For	
	1915	1916	1917	1918	1917	1918
INSPECTORS OF DAMS AND RESERVOIRS						
Per diem and expenses.....	\$100 00	\$100 00	\$100 00	\$100 00		
INSPECTORS OF STATE PRISON AND JAILS						
Per diem and expenses.....	1,200 00	1,200 00	1,500 00	1,500 000	\$1,500 00	\$1,500 00
INSPECTORS OF STEAM VESSELS						
Per diem and expenses.....	4,000 00	4,000 00	5,000 00	5,000 00	4,000 00	4,000 00
Special—						
Clerk hire.....			300 00	300 00		
Purchase of number plates.....			150 00	150 00		
Aid of navigation on Moosehead lake.....	1,000 00	1,000 00	1,000 00	1,000 00	500 00	500 00
Aid of navigation on Lewys, Long and Big lakes.....	50 00	50 00				
Aid of navigation on Sebec lake.....	100 00	100 00				
Aid of navigation on Rangeley, Mooselucmeguntic and Cupsuptic lakes.....	400 00	400 00				
Aid of navigation on Sebago lake.....	200 00	200 00				
Aid of navigation on Upper and Lower Richardson lakes.....	100 00	100 00				
INLAND FISH AND GAME COMMISSION						
Salary of chairman and one associate commissioner....	3,000 00	3,000 00	3,000 00	3,000 00	2,750 00	2,500 00
Salary of clerk.....	1,100 00	1,200 00	1,200 00	1,200 00	1,200 00	1,200 00
Maine State museum.....	4,300 00	2,500 00	2,500 00	2,500 00		
Bounty on bob cats.....	2,500 00	2,000 00	3,500 00	3,500 00		
Fish hatcheries and feeding stations, etc.....	75,000 00	100,000 00	100,000 00	100,000 00	100,000 00	100,000 00
Special—						
Will T. Collins, Mary Collins and Alice A. Collins, land for fish hatchery.....	350 00					
Screening Parker pond.....	250 00					
Fish screen at outlet of Beach Hill lake.....	200 00					
Raymond fish hatchery.....	1,000 00					

INSURANCE COMMISSIONER						
Salary of commissioner.....	2,150 00	2,500 00	2,500 00	2,500 00	2,500 00	2,500 00
(\$500 additional from Industrial Accident Commission)						
Salary of deputy.....	1,650 00	1,800 00	1,800 00	1,800 00	1,800 00	1,800 00
Clerk hire, stationery, office supplies, etc.....	7,600 00	7,600 00	7,600 00	7,600 00	7,600 00	7,600 00
Investigation of causes of fires.....	*	2,000 00	4,500 00	4,500 00	1,500 00	1,500 00
JUDGES OF PROBATE						
Salaries.....		17,500 00				
LAND AGENT AND FOREST COMMISSIONER						
Salary of land agent and forest commissioner.....	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00
(\$500.00 additional from Forestry fund)						
Salary of deputy.....	1,400 00	1,800 00	1,800 00	1,800 00	1,800 00	1,800 00
Traveling expenses of land agent.....	600 00	700 00	700 00	700 00	700 00	700 00
Public instruction in forestry.....	5,000 00	5,000 00	6,000 00	6,000 00	6,000 00	6,000 00
Stationery and office supplies, clerk-hire, etc.....	1,550 00	1,550 00	1,550 00	1,550 00	1,550 00	1,550 00
Retracing and defining lines.....	500 00	500 00	500 00	500 00	250 00	250 00
State nursery.....	1,000 00	1,000 00	2,000 00	2,000 00		
Maine forestry district (non-expense, revenue provided by Maine Forestry Dist. Tax.)					75,000 00	75,000 00
Special—						
Publications of forestry department, such as edition of "Forest Trees of Maine and Forest Planting," bulletins)			1,500 00	1,500 00		
Book of plans, Knox county.....	250 00					
MAINE STATE LIBRARY						
Salary of librarian.....	1,500 00	1,800 00	1,800 00	1,800 00	†2,500 00	†2,500 00
Salary of librarian as secretary of library commission.....	300 00	300 00	300 00	300 00		
Salary of assistant.....	1,200 00	1,200 00	1,200 00	1,200 00	1,200 00	1,200 00
Maintenance, increase and general expenses.....	12,000 00	12,500 00	16,000 00	16,000 00	14,000 00	14,000 00
Stipends for free public libraries.....	8,000 00	8,000 00	8,000 00	8,000 00		
Donations for founding free public libraries.....	300 00	300 00	300 00	300 00	300 00	300 00
Traveling libraries.....	3,500 00	3,500 00	4,500 00	4,500 00	4,500 00	4,500 00
Traveling libraries for high schools.....	1,000 00	1,000 00	1,000 00	1,000 00	500 00	500 00
Binding public documents.....		500 00	500 00	500 00		
Special—						
History of Buckfield.....	625 00					
History of Pemaquid.....	600 00					
Documentary history of Maine.....	2,500 00	2,500 00				

*Paid from fees.

†Including salary of secretary of commission.

Appendix C—Continued

DETAILED STATEMENT OF APPROPRIATIONS AND RECOMMENDATIONS.

Departments, Boards and Commissions	Regular and Special Appropriations For		Regular and Special Appropriations Asked For		Appropriations Recommended by the Governor For	
	1915	1916	1917	1918	1917	1918
PASSAMAQUODDY TRIBE OF INDIANS						
For all general expenses of the tribe.....	\$18,190 00	\$18,190 00	\$17,720 00	\$16,720 00	\$17,720 00	\$16,720 00
Special—						
Repair on church at Peter Dana's Point, for its completion.....			2,500 00		2,500 00	
PENOBSCOT TRIBE OF INDIANS						
For all general expenses of the tribe.....	18,899 55	17,399 55	18,749 55	18,749 55	19,000 00	19,000 00
PUBLIC UTILITIES COMMISSION						
Salaries of commissioners.....	14,000 00	14,000 00	14,000 00	14,000 00	14,000 00	14,000 00
Salaries of clerk and assistant clerk.....	4,000 00	4,000 00	4,000 00	4,000 00	4,000 00	4,000 00
Water power investigation.....					5,000 00	5,000 00
Purchase of books, maps, stationery, clerk-hire and general office supplies.....	40,000 00	40,000 00	48,000 00	48,000 00	35,000 00	35,000 00
Grade crossings.....	15,000 00	15,000 00	15,000 00	15,000 00	15,000 00	15,000 00
Co-operative work with United States Geological survey	5,000 00	5,000 00	7,500 00	7,500 00	5,000 00	5,000 00
Specials—						
Salary of chief inspector.....	1,250 00					
Railroad inspection.....		2,500 00				
SEA AND SHORE FISHERIES						
Salary of commissioner.....	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00
Expenses of wardens and commissioner.....	18,000 00	17,500 00	20,000 00	20,000 00	10,000 00	10,000 00
Protection of lobsters with eggs attached.....	4,000 00	4,000 00	15,000 00	15,000 00	5,000 00	5,000 00
Propagation of shell fish.....	750 00	750 00	2,000 00	2,000 00		
Purchasing for liberation.....	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00
Patrol boats.....	9,000 00	3,000 00	6,000 00	5,500 00	6,000 00	5,500 00

Printing and binding, compiling and indexing laws relating to sea and shore fisheries.....	200 00	200 00	200 00	200 00	200 00	200 00
Specials—						
Engine for State boat, "Sheldrake".....	2,000 00					
Better protection and preservation of lobster fisheries...	1,500 00	1,500 00				
Purchase of two patrol boats.....			10,000 00			
Maintenance of patrol boats.....			5,000 00	5,000 00		
SECRETARY OF STATE						
Salary of secretary.....	2,750 00	3,000 00	3,000 00	3,000 00	3,000 00	3,000 00
Salary of deputy.....	1,650 00	1,800 00	1,800 00	1,800 00	1,800 00	1,800 00
Salaries of clerks.....	9,000 00	9,000 00	14,000 00	14,000 00	9,000 00	9,000 00
Advertising franchise tax due from corporations.....	1,000 00		500 00	500 00	500 00	500 00
Expenses of Australian ballot, (September election).....		8,500 00		9,000 00		9,000 00
Expenses of primary election.....		15,000 00		12,000 00		12,000 00
Purchase of vital records.....	500 00	1,000 00	500 00	500 00	500 00	500 00
Stationery, office supplies, printing, telephone, express, etc.....	4,500 00	4,500 00	3,500 00	3,500 00	3,500 00	3,500 00
Purchase of automobile plates, wrappers, printing and postage.....	6,000 00	6,000 00	10,000 00	11,000 00		
Journal of council and indexing same.....	150 00	150 00	150 00	150 00		
Advertising laws.....	6,500 00		7,000 00		7,000 00	
Publication of Grand Army Records.....	175 00	175 00	175 00	175 00	175 00	175 00
Indexing laws and resolves.....	1,250 00					
Indexing house and senate documents.....	100 00					
Reference tables to acts and resolves.....	200 00					
Special election.....					6,000 00	
Maine State year book.....	1,050 00	1,050 00				
Expenses of Australian ballot, (November election).....		4,000 00				
Special—						
Repairs and furniture for Secretary of State's room.....	800 00					
STATE AUDITOR						
Salary of State Auditor.....	2,500 00	2,500 00	2,500 00	2,500 00	2,500 00	2,500 00
Clerk hire.....	10,500 00	10,500 00	10,500 00	10,500 00	10,500 00	10,500 00
Stationery, office supplies, etc.....	1,000 00	1,000 00	1,500 00	1,500 00	1,500 00	1,500 00
Special auditors.....	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00
Traveling expenses of auditor and special auditors.....	600 00	600 00	600 00	600 00	600 00	600 00
Filing cases.....	500 00	500 00	500 00	500 00	500 00	500 00
Printing and binding report, biennial.....	800 00		800 00		800 00	
Printing and binding estimates of income and expenditure.....		150 00		150 00		150 00
STATE BOARD OF ARBITRATION AND CONCILIATION						
Per diem and expenses.....	400 00	400 00	600 00	600 00	400 00	400 00

Appendix C—Continued

DETAILED STATEMENT OF APPROPRIATIONS AND RECOMMENDATIONS.

Departments, Boards and Commissions	Regular and Special Appropriations For		Regular and Special Appropriations Asked For		Appropriations Recommended by the Governor For	
	1915	1916	1917	1918	1917	1918
STATE BOARD OF CHARITIES AND CORRECTIONS						
Expenses.....			\$8,000 00	\$8,000 00	\$8,000 00	\$8,000 00
STATE BOARD OF HEALTH						
Contingent expenses.....	\$7,000 00	7,000 00	7,000 00	7,000 00	7,000 00	7,000 00
Registration of vital statistics.....	3,000 00	3,000 00	3,000 00	3,000 00	3,000 00	3,000 00
State laboratory of hygiene.....	6,500 00	6,500 00	6,500 00	6,500 00	6,500 00	6,500 00
Printing and binding.....	2,000 00	2,500 00	2,000 00	2,500 00	2,000 00	2,500 00
Epidemic or emergency fund.....	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00
STATE HIGHWAY COMMISSION						
Maintenance and administration, including salaries of commission, chief engineer, assistants, stationery, office supplies, printing, etc.....	50,000 00	50,000 00	50,000 00	50,000 00		
Improvement of State aid market roads.....	300,000 00	300,000 00	300,000 00	300,000 00	400,000 00	450,000 00
State aid in the construction of bridges.....			100,000 00	100,000 00	100,000 00	100,000 00
State highway loan funds.....			533,000 00	533,000 00	200,000 00	
Maintenance of State and State aid roads, including salaries of commissioners, chief engineers, assistants, clerk-hire, office supplies, auto plates and administration expenses.....					260,000 00	310,000 00
Construction of State highways.....						321,402 93
Federal aid for State highways.....					145,354 50	146,250 00
Equalization fund.....					50,000 00	50,000 00
Interest on bonds.....					67,880 00	65,220 00
Retirement of bonds.....					54,000 00	79,000 00
Specials—						
Maintenance of State and State aid highways.....			300,000 00	400,000 00		
Completion of Jackman-Rockwood Road.....	10,000 00	12,500 00	50,000 00			
Roads and bridges, as per Resolves of the legislature....	111,640 45	33,650 00				

STATE HISTORIAN						
Expenses of department.....	500 00	500 00	500 00	500 00	500 00	500 00
Preservation of town records.....	500 00	500 00	500 00	500 00		
Special—						
Printing and binding volume entitled, "Maine in the Northeastern Boundary Controversy".....			1,600 00			
STATE PARK COMMISSIONERS						
Improvement of State park.....	1,000 00	500 00	1,000 00	1,000 00		
STATE SUPERINTENDENT OF PUBLIC SCHOOLS						
Salary of Superintendent.....	4,000 00	4,000 00	4,000 00	4,000 00	4,000 00	4,000 00
Salary of deputy.....	1,650 00	1,800 00	1,800 00	1,800 00	1,800 00	1,800 00
Traveling expenses of Superintendent.....	500 00	600 00	600 00	600 00	600 00	600 00
Traveling expenses of deputy.....	200 00	200 00	200 00	200 00	200 00	200 00
Clerk hire.....	2,500 00	2,600 00	2,600 00	2,850 00	2,600 00	2,850 00
Printing, binding, etc.....	3,500 00	3,500 00	4,500 00	4,000 00	4,500 00	4,000 00
Teachers' meetings.....	1,000 00	1,000 00	1,500 00	1,500 00	1,500 00	1,500 00
Interest on Madawaska territory school fund.....	300 00	300 00	300 00	300 00	300 00	300 00
Cecil John Rhodes scholarship.....	100 00	100 00	100 00	100 00	100 00	100 00
Aid to academies.....	24,000 00	24,000 00	26,000 00	26,000 00	26,000 00	26,000 00
Plans for school buildings.....	200 00	200 00	200 00	200 00	200 00	200 00
Free high schools.....	139,000 00	141,000 00	145,000 00	146,000 00	145,000 00	146,000 00
Superintendence of towns comprising school unions.....	72,000 00	74,000 00	86,000 00	90,000 00	90,000 00	94,000 00
Normal schools and training school.....	90,000 00	90,000 00	110,000 00	110,000 00	110,000 00	110,000 00
Industrial education.....	50,000 00		60,000 00	60,000 00	64,000 00	64,000 00
Equalization fund.....	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00
Pensions for retired teachers.....	25,000 00	25,000 00	27,000 00	27,000 00	27,000 00	27,000 00
Hebron academy.....	60 00	60 00	60 00	60 00	60 00	60 00
Foxcroft academy.....	60 00	60 00	60 00	60 00	60 00	60 00
Houlton academy.....	120 00	120 00	120 00	120 00	120 00	120 00
School District No. 2, Madison.....	50 00	50 00	50 00	50 00	50 00	50 00
Schooling of children in unorganized townships.....	25,000 00	25,000 00	27,500 00	27,500 00	27,500 00	27,500 00
Insurance on Normal School buildings.....	1,800 00	1,000 00	2,000 00	2,000 00	2,000 00	2,000 00
Summer schools and distribution of educational documents.....	2,500 00	2,500 00	3,500 00	3,500 00	3,500 00	3,500 00
State certification of teachers.....	1,000 00	1,000 00	1,000 00	1,000 00	1,000 00	1,000 00
Postage, stationery and office supplies.....	3,000 00	3,000 00	3,200 00	3,200 00	3,200 00	3,200 00
School and mill fund.....	782,907 05	791,781 77	750,509 60	747,450 00	727,482 50	718,304 40
Common school fund.....	747,731 77	747,731 77	780,000 00	780,000 00	782,104 40	782,104 40
Specials—						
Lee Academy.....	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00
Lee Academy, note payable on dormitory building.....			2,100 00			
St. Joseph's Academy.....	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00
Van Buren College.....	1,000 00	1,000 00	1,000 00	1,000 00	1,000 00	1,000 00

Appendix C—Concluded

DETAILED STATEMENT OF APPROPRIATIONS AND RECOMMENDATIONS.

Departments, Boards and Commissions	Regular and Special Appropriations For		Regular and Special Appropriations Asked For		Appropriations Recommended by the Governor For	
	1915	1916	1917	1918	1917	1918
Higgins Classical Academy.....	\$1,500 00	\$1,500 00	\$3,000 00	\$3,000 00	\$1,000 00	\$1,000 00
North Yarmouth Academy.....	750 00	750 00	1,000 00	.....	500 00	500 00
Nasson Institute.....	1,000 00	1,000 00	5,000 00	5,000 00	2,500 00	2,500 00
Litchfield Academy.....	.....	.....	500 00	500 00	500 00	500 00
Farmington State Normal School, new dormitory with equipment.....	.....	.....	15,000 00	15,000 00	.....	20,000 00
Farmington State Normal School, repairs and permanent improvements.....	500 00	500 00	1,750 00	1,750 00	500 00	500 00
Western State Normal School, repairs and permanent improvements.....	750 00	750 00	1,500 00	1,500 00	500 00	500 00
Western State Normal School, alterations in Robie hall.....	.....	.....	1,000 00	1,000 00	.....	.....
Western State Normal School, addition to recitation building.....	.....	.....	10,000 00	15,000 00	.....	20,000 00
Western State Normal School, interior alterations and furniture, in recitation building.....	.....	.....	5,000 00	4,000 00	.....	.....
Western State Normal School, bank wall and grading around dormitories.....	.....	.....	3,000 00	.....	.....	.....
Washington State Normal School, addition to main building.....	.....	.....	20,000 00	20,000 00	.....	20,000 00
Washington State Normal School, O'Brien house, repairs and new road.....	1,500 00	1,500 00	2,000 00	2,000 00	500 00	.....
Washington State Normal School, repairs and permanent improvements.....	.....	.....	3,000 00	3,000 00	.....	500 00
Eastern State Normal School, gymnasium.....	.....	.....	10,000 00	5,000 00	.....	20,000 00
Eastern State Normal School, furnishing ten rooms in dormitory.....	.....	.....	2,500 00	.....	.....	.....
Eastern State Normal School, repairs and permanent improvements.....	2,500 00	2,500 00	1,200 00	1,200 00	500 00	500 00
Aroostook State Normal School, new school building.....	.....	.....	40,000 00	35,000 00	20,000 00	30,300 00

Aroostook State Normal School, permanent improvements and repairs	1,250 00	1,250 00	1,750 00	1,750 00	500 00	
Madawaska Training School, finishing and furnishing boys' dormitory	8,000 00	8,000 00	4,000 00	.....	4,000 00	
Madawaska Training School, laboratory supplies and kitchen equipment .....	.....	.....	1,000 00	1,000 00	500 00	
Madawaska Training School, repairs and permanent improvements	1,000 00	1,000 00	2,000 00	2,000 00	.....	500 00
Farmington State Normal School, household arts	8,000 00	2,000 00				
Farmington State Normal School, furnishing dormitory	5,000 00					
Farmington State Normal School, purchase of land	2,500 00					
Aroostook Central Institute	1,000 00	1,000 00				
Bridgewater Classical Academy	500 00					
Western State Normal School, dormitory	35,000 00	6,000 00				
Washington State Normal School, dormitory	25,000 00					
Publication and circulation of school text on Civics	500 00					
Maine Wesleyan Seminary	600 00	600 00				
Anson Academy	750 00	750 00				
Eastern Maine Institute	500 00	500 00				
Freedom Institute	500 00	500 00				
Maine Central Institute	1,000 00	1,000 00				
Westbrook Seminary	1,250 00	1,250 00				
Ricker Classical Institute	500 00	500 00				
Limerick Academy	300 00	300 00				
Western State Normal School, equipment .....	.....	2,000 00				
SUPERINTENDENT OF PUBLIC BUILDINGS						
Salary of superintendent	1,350 00	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00
Furniture and repairs	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00
Fuel and lights	8,500 00	8,500 00	8,500 00	8,500 00	8,500 00	8,500 00
Water for State House	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00
Porters and laborers	12,080 00	13,160 00	14,100 00	14,100 00	14,100 00	14,100 00
Night watch	2,500 00	2,500 00	3,000 00	3,000 00	3,000 00	3,000 00
Freight and trucking	600 00	600 00	1,000 00	1,000 00	1,000 00	1,000 00
General expenses	1,000 00	1,000 00	1,500 00	1,500 00	1,500 00	1,500 00
Repairing and improving State House and grounds	2,000 00	.....	2,000 00	2,000 00		
SUPERIOR COURTS						
Salary of justice, Cumberland County	3,500 00	4,000 00	4,000 00	4,000 00	4,000 00	4,050 00
Salary of justice, Kennebec County	3,000 00	3,500 00	3,500 00	3,500 00	3,500 00	3,500 00
Expenses of justice, Kennebec County	200 00	200 00	200 00	200 00	200 00	200 00
SUPREME JUDICIAL COURT						
Salaries of eight justices	40,000 00	40,000 00	40,000 00	40,000 00	40,000 00	40,000 00
Salary of reporter of decisions	2,500 00	2,500 00	2,500 00	2,500 00	2,500 00	2,500 00

Appendix C—Continued

DETAILED STATEMENT OF APPROPRIATIONS AND RECOMMENDATIONS.

Departments, Boards and Commissions	Regular and Special Appropriations For		Regular and Special Appropriations Asked For		Appropriations Recommended by the Governor For	
	1915	1916	1917	1918	1917	1918
Salaries of eight stenographers to justices.....	12,000 00	12,000 00	12,000 00	12,000 00	12,000 00	12,000 00
Salaries of retired justices of the supreme court	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00
Expenses of law courts.....	1,400 00	1,400 00	1,500 00	1,500 00	1,500 00	1,500 00
Clerks of law courts.....	1,000 00	1,000 00	1,000 00	1,000 00	1,000 00	1,000 00
Expenses of justices.....	1,100 00	1,100 00	3,500 00	3,500 00	3,500 00	3,500 00
Stationery, postage and express	600 00	600 00	600 00	600 00	600 00	600 00
Reports of judicial decisions.....	3,200 00	3,200 00	3,200 00	3,200 00	3,200 00	3,200 00
TREASURER OF STATE						
Salary of treasurer.....	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00
Salary of clerks.....	6,550 00	6,500 00	6,600 00	6,600 00	6,600 00	6,600 00
Postage, stationery, office supplies, freight, express, telephone, telegraph and other incidental expenses of the office.....	3,000 00	3,000 00	3,000 00	3,000 00	3,000 00	3,000 00
Premium on bonds of treasurer of state and clerks.....	650 00	600 00	650 00	650 00	650 00	650 00
Printing of report, blank forms, blank books, binding, ruling, etc.....	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00
Interest on bonded debt and temporary loan.....	24,000 00	24,000 00	12,000 00	12,000 00	12,000 00	12,000 00
Advertising land sale and tax act.....	4,500 00	4,500 00	4,500 00	4,500 00	4,500 00	4,500 00
Forfeited lands.....	500 00	500 00				
Sale of land for taxes.....	500 00	500 00				
Lands reserved for public uses.....	8,000 00					
Abatements and corrections of errors in tax act.....	500 00	500 00	500 00	500 00	500 00	500 00
Payment of fees to town clerks.....	50 00	50 00	50 00	50 00	50 00	50 00
Damage by dogs and wild animals to domestic animals.....	20,000 00	20,000 00	20,000 00	20,000 00	20,000 00	20,000 00
Interest on lands reserved for public uses.....	15,000 00	15,000 00	60,000 00	25,000 00	25,000 00	25,000 00
Railroad and telegraph tax.....	182,591 71	182,591 71	225,000 00	225,000 00	225,000 00	225,000 00
Temporary loan.....	300,000 00	300,000 00	300,000 00	300,000 00	300,000 00	300,000 00
Tax Commissioner.....					1,250 00	2,500 00

Specials—						
James C. Braman.....	237 00					
Blanche M. Reynolds, Public Administrators' Fund.....	3,466 19					
Installation of steel filing cases.....	1,500 00					
TRUSTEES						
Per diem and expenses of hospital trustees.....	3,500 00	3,500 00	3,500 00	3,500 00	3,500 00	3,500 00
Per diem and expenses of trustees of juvenile institutions.....	1,000 00	1,000 00	1,500 00	1,500 00	1,500 00	1,500 00
Per diem and expenses of normal schools and training schools.....	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00
Traveling and other expenses of trustees, University of Maine.....	400 00	400 00	400 00	400 00	400 00	400 00
AUDITOR'S ESTIMATES						
Legislative department, including all expenses pertaining to this department with salaries of members of the legislature and increases on the same.....	171,326 00		167,000 00		167,000 00	
Public improvements, town of Old Orchard.....	3,000 00	3,000 00	3,000 00	3,000 00	3,000 00	3,000 00
Property exempt from taxation.....	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00
Inquests and incidental expenses.....	1,500 00	1,000 00	1,000 00	1,000 00	600 00	600 00
Specials—						
Printing and binding reports.....		3,000 00				
Forms and practice in Probate Courts.....	2,000 00					
Restoration of early records in office of Clerk of Courts York county.....	900 00					
AUGUSTA STATE HOSPITAL						
Maintenance and support of insane State beneficiaries, including salaries of officers and employees, fuel, lights, etc.....	227,000 00	234,000 00	315,233 00	323,702 00	315,233 00	323,702 00
Gilman and Williams legacy and Robie fund.....	230 00	230 00	230 00	230 00	230 00	230 00
Specials—						
New construction; psychopathic building designed and equipped especially for the reception and treatment of new cases with accommodations for two hundred patients.....			175,000 00	50,000 00	25,000	75,000 00
Nurses' home to accommodate sixty nurses.....			60,000 00			
Renovation and new construction, bath and toilet sections in Harlow and Sanborn buildings, etc.....			8,000 00			
Male and female pavilions, new hardwood floors in six wards.....			1,300 00			
Electric wiring to be concealed in metal conduits, with the extension of lights into each room, installation of new fixtures in corridors and rooms.....			2,000 00			

Appendix C—Continued

DETAILED STATEMENT OF APPROPRIATIONS AND RECOMMENDATIONS.

Departments, Boards and Commissions	Regular and Special Appropriations For		Regular and Special Appropriations Asked For		Appropriations Recommended by the Governor For	
	1915	1916	1917	1918	1917	1918
AUGUSTA STATE HOSPITAL—CONCLUDED						
Renovation of toilet and bath rooms with tiled floors and new closets, lavatories and bath tubs in male and female pavilions.....			4,000 00			
The unoccupied granite dwelling known as the commandant's house, situated on the Arsenal grounds, should be renovated and a new ell built to replace the old one which is irreparable.....			10,000 00			
Night watchman and night attendants, signal and time recording clock system.....			1,000 00			
Furnishing third female wing.....	1,500 00					
Renovating second male wing.....	85,000 00					
BANGOR STATE HOSPITAL						
Maintenance and support of insane State beneficiaries, including the salaries of officers and employees, supplies, lights, fuel, etc.....	156,000 00	163,800 00	206,300 00	206,500 00	206,300 00	206,500 00
Roble amusement fund.....	140 00	140 00	140 00	140 00	140 00	140 00
Specials—						
Changing over heating system.....			6,000 00	3,000 00	6,000 00	
Sleeping rooms, night nurses.....			2,500 00		2,500 00	
Repairs and alterations on barn and purchase of cows.....			5,000 00			
Automatic stokers in boiler plant.....			3,5000 00	1,500 00		
New building for carpenter shops, paint shop and storage for lumber.....			20,000 00			
Purchase of additional farm land.....			4,000 00			
Erection and equipment of greenhouse.....			3,000 00			
Stone crusher.....	1,500 00					
Sleeping rooms for night nurses.....	2,000 00					
Sun parlors.....	4,000 00	4,000 00				

Renovations of wards C-3 and E-3.....	5,000 00					
Congregate dining room.....	50,000 00					
BATH MILITARY AND NAVAL ORPHAN ASYLUM						
Maintenance, including salaries, provisions supplies, groceries, heat, light, power, etc.....	9,500 00	10,000 00	12,225 00	12,225 00	12,725 00	14,725 00
Repairs and permanent improvements	500 00		500 00	500 00		
Specials—						
Painting buildings, new floors on third floor of dormi- tories, repairs and placing portion of windows, new store room, new steam heater, repairing and painting large iron fences.....			2,050 00			
New playhouse to replace present structure now so out of repair as to require a very large expenditure to put in good condition.....				2,500 00		
MAINE SCHOOL FOR THE DEAF						
Maintenance, including salaries, fuel, groceries, repairs, etc.....	28,000 00	28,000 00	31,400 00	31,900 00	31,400 00	31,900 00
Specials—						
Permanent repairs and improvements on Winslow hall.			3,500 00		1,500 00	2,000 00
Purchase of land.....	12,000 00					
MAINE SCHOOL FOR FEEBLE MINDED						
Maintenance for the support of State charges, including board and clothing, medical attendance, salaries, etc	60,000 00	67,500 00	65,000 00	75,000 00	74,765 00	80,000 00
Specials—						
Construction of central heating and power plant.....			15,000 00	10,000 00	25,000 00	100,000 00
Construction and improvement.....						
Equipment for heating power plant.....			10,000 00	10,000 00		
Permanent outside service.....			15,000 00	15,000 00		
Congregate dining rooms.....			25,000 00	30,000 00		
Brick dormitory for boys.....			30,000 00	35,000 00		
New horse barn.....			8,000 00			
Bridge across Collyer brook.....			2,000 00			
Extension of electrical lighting system.....			5,000 00			
Central kitchen.....	25,000 00	25,000 00				
Fence around dam.....	500 00					
Laundry equipment.....	2,500 00					
Road.....	3,000 00	1,000 00				
MAINE STATE PRISON						
Salary of warden.....	2,500 00	2,500 00	3,000 00	3,000 00	2,750 00	3,000 00
Salaries of subordinate officers.....	15,364 16	16,020 00	25,000 00	25,000 00	21,700 00	21,700 00
School.....	50 00	50 00	100 00	100 00	50 00	50 00

Appendix C—Continued

DETAILED STATEMENT OF APPROPRIATIONS AND RECOMMENDATIONS.

Departments, Boards and Commissions	Regular and Special Appropriations For		Regular and Special Appropriations Asked For		Appropriations Recommended by the Governor For	
	1915	1916	1917	1918	1917	1918
MAINE STATE PRISON—CONCLUDED						
Books for library.....	\$50 00	\$50 00	\$75 00	\$75 00	\$50 00	\$50 00
Medicine and operations.....	150 00	150 00	500 00	500 00	150 00	150 00
Water supply.....	2,500 00	2,500 00	2,500 00	2,500 00	2,200 00	2,200 00
Printing and binding reports.....	200 00	200 00	200 00	200 00	200 00	200 00
Criminal insane.....	200 00	200 00	200 00	200 00	200 00	200 00
Sacred concerts.....	100 00	100 00	200 00	200 00	100 00	100 00
Chaplain for catholic inmates.....					300 00	300 00
Retiring and pensioning prison officials.....	1,800 00	2,600 00	2,600 00	2,600 00	2,600 00	2,600 00
Maintenance, to help pay salaries not included in salaries of officers and other incidental expenses that are unprovided for by the State.....			10,000 00	10,000 00	10,000 00	10,000 00
Specials—						
Certain improvements and repairs.....	1,500 00					
Altering and enlarging.....	50,000 00					
STATE REFORMATORY FOR WOMEN						
Maintenance, including salaries, foods, clothing, heat, light, power, etc.....	20,000 00	30,000 00	13,435 00	15,125 00	13,435 00	15,125 00
Specials—						
Furnishing new cottage.....			2,000 00			
Land improvements.....			1,500 00			
Finishing third floor, new cottage.....			2,000 00			
New cottage and furnishing same.....			37,500 00			
STATE SANATORIUMS						
For maintenance of Central Maine and Western Maine Sanatoriums.....	75,000 00		100,000 00	150,000 00		
Central Maine Sanatorium, including Bangor.....					28,000 00	63,500 00
Maintenance, Western Maine Sanatorium.....					78,325 00	78,325 00

Specials—						
Piggery at Western Maine Sanatorium.....			1,000 00			
Coal pocket, Western Maine Sanatorium			2,000 00			
Spur track, Western Maine Sanatorium			1,000 00			
Sewerage tanks, Western Maine Sanatorium.....			2,500 00		2,500 00	
Remodeling Chase building, Central Maine Sanatorium			10,000 00			7,500 00
Equipment remodeled Chase building, Central Maine Sanatorium			7,000 00			7,000 00
Sewerage and water main, Central Maine Sanatorium.....			6,000 00		6,000 00	
Three new pavilions at Central Maine Sanatorium, (two new pavilions recommended.)			75,000 00		20,000 00	20,000 00
Hen house for Western Maine Sanatorium.....					1,000 00	
STATE SCHOOL FOR BOYS						
Maintenance, including salaries, groceries, fuel, light, etc.....	38,000 00	37,000 00	47,100 00	47,100 00	60,000 00	60,000 00
Permanent improvements and insurance.....	2,000 00	1,000 00	1,900 00	1,900 00		
Interest on Sanford legacy.....	42 00	42 00	42 00	42 00		
Special—						
Organization of band.....	600 00					
STATE SCHOOL FOR GIRLS						
Maintenance, including salaries, fuel, groceries, dry goods, repairs, etc.....	28,500 00	30,500 00	35,200 00	37,200 00	38,340 96	40,340 96
Interest on trust funds	540 96	540 96	540 96	540 96		
Specials—						
New water system			2,000 00	2,000 00	2,000 00	
Proposed central building			30,000 00	40,000 00	20,000 00	40,000 00
Furnishings for central building				6,000 00		
Permanent improvements of building and water supply	2,000 00	500 00				
UNIVERSITY OF MAINE						
Maintenance	122,500 00	122,500 00	200,000 00	200,000 00	127,500 00	127,500 00
Co-operative agricultural work.....	4,339 00	8,047 00	11,702 08	15,358 98	11,702 08	15,358 98
Animal husbandry	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00
Scientific investigation in agriculture, Aroostook Co....	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00
Special—						
Construction of buildings.....	65,000 00					
Instruction in forestry.....					5,000 00	5,000 00
New dairy building.....					10,000 00	15,000 00
New administration building.....						20,000 00
DEPARTMENTS, BOARDS AND COMMISSIONS						
Augusta General Hospital.....	5,500 00	5,500 00	10,000 00	10,000 00	6,500 00	6,500 00
Bar Harbor Medical and Surgical Hospital.....	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00

Appendix C—Continued

DETAILED STATEMENT OF APPROPRIATIONS AND RECOMMENDATIONS.

Departments, Boards and Commissions	Regular and Special Appropriations For		Regular and Special Appropriations Asked For		Appropriations Recommended by the Governor For	
	1915	1916	1917	1918	1917	1918
Bath City Hospital.....	\$2,000 00	\$2,000 00	\$2,500 00	\$2,500 00	\$2,500 00	\$2,500 00
Central Maine General Hospital.....	7,000 00	7,000 00	10,000 00	10,000 00	8,000 00	8,000 00
Children's Aid Society.....	1,500 00	1,500 00	3,400 00	3,400 00	1,600 00	1,600 00
Children's Heart Work Society.....	750 00	750 00	1,500 00	1,500 00	750 00	750 00
Children's Hospital.....	27,500 00	27,500 00	28,000 00	28,000 00	27,500 00	27,500 00
Children's Protective Society.....	800 00	800 00	1,000 00	1,000 00	800 00	800 00
Daughters of Wisdom.....	500 00	500 00	750 00	750 00	500 00	500 00
Eastern Maine General Hospital.....	8,000 00	8,000 00	8,000 00	8,000 00	8,000 00	8,000 00
Eastern Maine Orphan's Home.....	500 00	500 00	2,500 00	2,500 00	1,000 00	1,000 00
Girls' Orphanage, Lewiston.....	2,500 00	2,500 00	2,500 00	2,500 00	2,500 00	2,500 00
Good Samaritan's Home.....	1,800 00	1,800 00	3,000 00	3,000 00	2,500 00	2,500 00
Greenville Young Men's Association.....	1,200 00	1,200 00	2,700 00	2,700 00	1,200 00	1,200 00
Hayes Home for Young Women.....	1,000 00	1,000 00	1,700 00	1,700 00	1,000 00	1,000 00
Healy Asylum, Lewiston.....	7,000 00	7,000 00	10,000 00	10,000 00	4,500 00	4,500 00
Holy Innocents Home for Infants.....	2,000 00	2,000 00	3,000 00	3,000 00	2,000 00	2,000 00
Knox County General Hospital.....	2,500 00	2,500 00	5,000 00	5,000 00	1,500 00	1,500 00
Lewiston and Auburn Children's Home.....	750 00	750 00	750 00	750 00	750 00	750 00
Madigan Memorial Hospital.....	1,000 00	1,000 00	3,000 00	3,000 00	1,000 00	1,000 00
Maine Children's Home Society.....	1,250 00	1,250 00	2,500 00	2,500 00	1,500 00	1,500 00
Maine Eye and Ear Infirmary.....	3,500 00	3,500 00	5,000 00	5,000 00	2,500 00	2,500 00
Maine General Hospital.....	9,000 00	9,000 00	15,000 00	15,000 00	7,500 00	7,500 00
Maine Home for Friendless Boys.....	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00
Maine Institution for the Blind.....	15,000 00	15,000 00	15,000 00	15,000 00	14,000 00	14,000 00
Maine Mission for the Deaf.....	200 00	200 00	400 00	400 00	200 00	200 00
Northern Maine General Hospital.....	2,000 00	2,000 00	3,000 00	3,000 00	2,000 00	2,000 00
Old Town Hospital.....	1,000 00	1,000 00	1,500 00	1,500 00	1,000 00	1,000 00
Presque Isle General Hospital.....	750 00	750 00	1,000 00	1,000 00	750 00	750 00
Rumford Hospital Association.....	500 00	500 00	1,000 00	1,000 00	750 00	750 00
St. Elizabeth's Roman Catholic Asylum for Girls.....	2,000 00	2,000 00	3,500 00	3,500 00	2,500 00	2,500 00

St. Mary's General Hospital, Lewiston.....	8,000 00	8,000 00	8,000 00	8,000 00	8,000 00	8,000 00
Somerset Hospital.....	500 00	500 00	1,900 00	1,900 00	500 00	500 00
Temporary Home for Women and Children.....	2,500 00	2,500 00	2,500 00	2,500 00	2,500 00	2,500 00
Trull Hospital Aid Association.....	1,000 00	1,000 00	1,500 00	1,500 00		
Waldo County General Hospital.....	1,000 00	1,000 00	2,000 00	2,000 00	1,000 00	1,000 00
Webber Hospital Association, Biddeford.....	4,000 00	4,000 00	6,000 00	6,000 00	4,750 00	4,750 00
W. C. T. U., Temporary Home for Children, Gardiner...	750 00	750 00	1,150 00	1,150 00	750 00	750 00
York County Children's Aid Society.....	500 00	500 00	1,000 00	1,000 00	750 00	750 00
York Hospital.....	1,200 00	1,200 00	1,200 00	1,200 00	1,200 00	1,200 00
Maine State Sanatorium, Hebron.....	6,000 00					
Specials—						
Bangor Anti-Tuberculosis Sanatorium.....			1,500 00	1,500 00		
Central Maine Association for the Relief and Control of Tuberculosis, for payment of debt.....			6,663 72		6,663 72	
Central Maine General Hospital, reduction of mortgage debt.....			12,500 00	12,500 00		
Children's Hospital, deficit on account of free work.....			9,000 00			
For payment of debt.....			10,000 00	10,000 00		
Home for Aged Women, Belfast.....			600 00	600 00		
Hill Crest Hospital, Inc., for heating plant, electric lights, equipment for operating room, etc.....			3,450 00			
For water supply, painting and repairing buildings, etc.....				545 00		
Knox County General Hospital, for replacement.....			20,000 00			
Maine General Hospital, for isolation ward for treat- ment of contagious diseases.....			35,000 00			
For grading, fencing, etc.....			5,000 00			
Moulton Hospital.....			2,000 00	2,000 00		
Northern Maine General Hospital for partial construc- tion of annex.....			2,000 00			
Old Town Hospital, for repairs.....			500 00			
St. Mary's General Hospital, Lewiston, for free patients.....			8,000 00			
Waldo County General Hospital, for elevator, buildings for barn, repairs, sewerage, etc.....			3,000 00			
Webber Hospital Association, for district nurse.....			500 00	500 00		
To reduce mortgage.....			5,000 00	5,000 00		
INDIVIDUALS AND CORPORATIONS						
People's Ferry Co., Bath.....	2,000 00	2,000 00	3,000 00	3,000 00	2,000 00	2,000 00
Eastport Fish Fair Association.....			1,000 00			
Deficiencies.....	48,784 38					
	\$5,755,214 04	\$5,042,923 18	\$7,774,585 33	\$7,167,397 91	\$6,711,849 58	\$7,106,297 09

Appendix D

COST OF MAINTAINING STATE CHARITABLE AND REFORMATORY INSTITUTIONS FOR 1915 AND 1916 COMPARED WITH APPROPRIATIONS RECOMMENDED FOR 1917 AND 1918

Items: Actual for 1915-1916 Estimated, 1917-1918		Augusta State Hospital.	Bangor State Hospital.	School Feeble Minded.	†Central Maine Sanatorium.	‡Western Maine Sanatorium.	State School For Boys.	State School For Girls.	Bath Military and Naval Orphan Asylum.	§Reformatory For Women.
*Population	1915	987+68	631+65	264+3	.....	.....	177+14	110+75	56	
	1916	1016+80	634+55	268+3	.....	.....	171+116	118+70	60	
	1917	1044+75	650+60	283	.....	.....	177+141	125+70	65	25
	1918	1072+75	660+60	335	.....	.....	177+141	130+70	65	40
Personal Services	1915	\$85,398 00	\$59,528 74	\$23,637 82	.....	.....	\$14,124 34	\$8,796 13	\$3,291 60	
	1916	84,563 03	63,447 61	21,395 34	.....	.....	14,727 35	9,317 39	3,506 50	
	1917	95,000 00	68,649 53	25,000 00	.....	.....	14,367 14	9,665 00	3,725 00	4,760 00
	1918	97,000 00	63,849 53	26,000 00	.....	.....	14,367 14	10,340 00	3,725 00	6,780 00
Food Supplies	1915	104,826 21	53,756 71	23,720 38	.....	.....	14,378 40	7,225 43	3,426 78	
	1916	92,544 13	59,150 27	19,316 96	.....	.....	13,601 47	9,681 43	3,592 45	
	1917	111,000 00	68,022 81	24,000 00	.....	.....	15,129 87	12,330 00	4,500 00	1,290 00
	1918	117,000 00	68,022 81	28,000 00	.....	.....	15,129 87	13,130 00	4,500 00	2,030 00
Clothing	1915	10,827 08	3,645 43	4,899 71	.....	.....	1,718 41	2,642 71	1,334 94	
	1916	10,880 29	2,895 42	3,384 43	.....	.....	2,214 96	2,855 43	1,043 71	
	1917	13,000 00	3,619 27	5,000 00	.....	.....	2,720 84	3,500 00	1,175 00	430 00
	1918	13,000 00	3,619 27	6,000 00	.....	.....	2,720 84	3,700 00	1,175 00	975 00

† Repairs and Equipment	1915	\$8,186 48	\$16,252 88	\$3,669 96	.....	.....	\$1,475 38	\$2,041 91	\$1,076 52	
	1916	16,066 98	6,655 66	2,829 80	701 00	3,519 95	2,040 37	2,306 75	927 05	
†	1917	35,123 00	23,000 00	9,000 00	2,900 00	8,600 00	3,000 00	3,900 00	2,500 00	950 00
	1918	36,260 00	23,000 00	10,000 00	7,000 00	8,600 00	3,000 00	3,325 00	500 00	950 00
General Expenses	1915	62,064 16	49,167 42	15,521 64	.....	.....	20,399 13	12,172 66	1,627 67	
	1916	58,619 39	51,235 12	16,149 77	6,552 42	13,149 56	23,224 29	10,864 07	1,663 59	
	1917	61,110 00	43,008 39	11,765 00	7,100 00	18,825 00	24,782 15	8,945 96	2,825 00	6,005 00
	1918	60,442 00	43,008 39	10,100 00	17,100 00	18,825 00	24,782 15	7,845 96	2,825 00	4,390 00
Total Maintenance	1915	271,301 93	182,351 18	71,449 51	.....	.....	52,095 66	32,878 84	10,757 51	
	1916	262,673 82	193,384 08	63,076 30	18,783 10	47,343 44	55,808 44	35,025 07	10,733 30	
	1917	315,233 00	206,300 00	74,765 00	28,000 00	78,325 00	60,000 00	38,340 96	14,725 00	13,435 00
	1918	323,702 00	206,500 00	80,100 00	63,500 00	78,325 00	60,000 00	40,340 96	12,725 00	15,125 00

NOTES: * Where two numbers appear with a plus sign (+) between, the first number is the daily average number of inmates present, the second the daily average number on parole.
 † Includes only repairs of buildings for 1915 and 1916; includes also for 1917 and 1918 repairs and additions to household furniture and equipment and farm equipment.
 ‡ No data for 1915 —10 months for 1916.
 § No data for 1915 —9 months for 1916.
 ¶ No previous data.
 †† Includes \$2,000 for special repairs.

SPECIFICATION FOR MAINTENANCE APPROPRIATIONS: PERSONAL SERVICES—Salaries and wages of all officers and employees except those wholly engaged in repairs of buildings, etc. FOOD SUPPLIES—All articles of food. CLOTHING—All articles of personal clothing and materials for making the same. REPAIRS AND EQUIPMENT—All materials and supplies required for repairs and upkeep of grounds, buildings and attached fixtures; all additions to and repairs and replacements of furniture and equipment, including farm equipment and livestock, and all personal services rendered wholly in connection with repair work. GENERAL EXPENSES—All other materials, supplies and expenses incident to maintenance of the institution and the inmates thereof, whether present or absent.

A P P E N D I X E

Report of the Commission on
Taxation of Intangible Property

To His Excellency, Hon. Carl E. Milliken, Governor of Maine:
Dear Sir:

In submitting the following report upon the question of taxing intangible property the Committee wish to extend their thanks to you for the confidence reposed in requesting them to undertake the performance of so important a duty. They also wish to avail themselves of this opportunity to express their appreciation of the generous courtesy and valuable aid that has been extended to them by everyone with whom they have had occasion to confer. They also desire to extend a special expression of thanks to Professor Bullock of Harvard, Hon. Zenas W. Bliss of Rhode Island, and to Mr. McIntire, the able and versatile Chairman of our own Board of State Assessors, for the courtesy of interviews granted by these gentlemen and for the valuable material and aid furnished at their hands. We are indebted to Mr. McIntire for the statistics regarding our own State and for many pertinent suggestions.

With this report they also submit in separate form the communication of Charles J. Bullock of Harvard University; of Zenas W. Bliss, Chairman of the Department of State Taxation of Rhode Island; of Professor Catlin of Bowdoin College; of Professor Wolfe of Colby College; of A. J. Williams, Secretary of the Wisconsin Tax Commission; of Clement F. Robinson of Portland; of Henry A. S. Ives, Secretary of Minnesota Tax Commission; of Allen C. Girdwood, Secretary State Commission of Maryland; of Bertrand G. McIntire, Chairman Board of State Assessors, Maine; and a copy of the Report of the Tax Commission from each state from whom one has been received. For further reference, they suggest the reports, found

in the State Library, of the National Tax Association, and especially the proceedings of the Third and Ninth Congress where will be found a very full discussion of the question of taxing intangible property.

Respectfully submitted.

A. M. SPEAR.
CHAS. S. COOK.
KENNETH C. M. SILLS.
HUGH R. CHAPLIN.
OBADIAH GARDNER.

Report of the Committee, informally requested by Governor Milliken to consider a scheme for the taxing of intangible personal property, in accordance with the provisions of the amendment of the Constitution, authorizing the Legislature to levy a tax upon this class of property at such a rate as it might deem wise and equitable.

Theocritus being asked which was the most cruel of all beasts answered: "Among the beasts of the wilderness, the bear and lion; among the beasts of the city, the publican and the parasite . . ." The publican of old was an object of aspersion. He was regarded as an outlaw in the Roman provinces and barred from the temple and churches in the time of Christ. From that day to this, the tax gatherer, the visible representative of the taxing power, has been regarded with disfavor and sometimes with reproach. This attitude of the world toward the impositions of taxes is due to two causes. First, the payment of a tax in any form, however necessary and just, is not popular. Second, inequality, discrimination and injustice have resulted from the methods employed in levying the public revenue. The first cause of hostility we may never hope to eradicate, while human nature remains normal. The second cause we may never hope to fully remove, as no workable scheme of taxation can ever be devised that will do exact justice; but we may hope to lessen the hardship by the adoption of a system that will work out more approximate equality. Public contribution is a necessary burden. The power of taxation is a sovereign right essential to the existence of government. Deny it and confusion will follow order, and license displace law.

But the use of this sovereign power is based upon the theoretical rule that every kind of property should bear its proportionate part of the public burden. Accordingly, we meet at the threshold certain well defined premises underlying the principles of taxation, namely: (1) The constitutional provision: "That the legislature shall never in any manner suspend or surrender the power of taxation." (2) "That State and local government must be maintained for the benefit and protection of society." (3) That the State must provide for the collection of sufficient revenue to sustain these institutions. (4) That additional revenue is constantly needed to meet the increasing demands of industrial, educational, charitable, agricultural, financial and transportation development, support of State and quasi public institutions and the many other unforeseen and necessary requirements of modern civilization. (5) That this new expense and demand for more revenue are matters wholly within the sovereign power. (6) That this increased burden logically and necessarily leads to search for new sources of income and new schemes of taxation, otherwise the increase of rate would become intolerable. But this assertion may appear inconsistent, as the unamended constitution provides that all property, real and personal, not exempt, is taxable. This is theoretically true, but the fact remains that the constitutional requirement, and the laws enacted to carry it into effect, are so persistently and effectually evaded, and so much property is untaxed, that a constant demand has been made that these evasions be checked and the burdens more equally distributed.

The one great source of complaint, however, against the administration of our tax laws, has been that real estate and tangible personal property have had to bear an inequitable share of the burden of taxation for the reason that the assessment of intangible personal property is very small in proportion to the assessment of these other classes.

Although the evasion of taxation by intangible personal property is not authorized by law, it is tolerated in fact, and condoned by common consent because of common knowledge that the average income received by the holders of this class of property averages under five per cent, while the average rate of taxation is between 2% and 3%, to be exact,—2.395%, and

that the collection of this rate, taking nearly one-half the income, leaving an average of but little over $2\frac{1}{2}\%$, renders this class of property nearly worthless as an investment, and works a great hardship upon the holder. This fact, itself, speaks, and offers ample proof that the system of taxation that seeks to impose such a burden on this kind of property on the one hand, and, in consequence, drives it into hiding on the other, is unjust, improvident and ineffectual, imposing an unnecessary burden upon visible property and practically exempting invisible property; and that it is so regarded is amply shown not only by the consensus of expert opinion and practical investigation, wherever the matter has been the subject of consideration, but also by the history of tax legislation in our own state.

In order to define the issue, it should be here noted that we have nothing whatever to do with the question of taxing real estate and tangible personal property, as these are not affected by the recent constitutional amendment; but only with the advisability or inadvisability of changing the method of taxing intangible personal property; and that all the authorities discuss this one issue, and tend to show a general condemnation of any system of taxation that seeks to impose upon intangible personal property the same value and same rate, that it lays upon the other classes of property, and to support the contention that intangible personal property, wherever it is permitted, should be classified and taxed at a different rate.

As the authorities here quoted refer to the system which they condemn as "a general property tax," it should also be borne in mind that our present method is in all respects "a general property tax" and that the quoted criticisms of such a tax apply directly to our method. We wish further to say that by use of the term "tax expert" we do not mean one who has made a hobby of the question and studied it to support a fad, but one who is skilled upon the subject of economics of which taxation is a department.

Among the great authorities on taxation Charles J. Bullock, Professor of Economics at Harvard University, is generally acknowledged to be the most eminent. He says of the general property tax system: "It places the tax payer in the position of circumventing the law, and does not foster habits of good

citizenship; the latter is the cause of fearful demoralization. Here, again, official documents abound in testimony to the evils of the system. It is declared to be 'debauching to the conscience and subversive to the public morals—a school of perjury promoted by law'; it 'puts a premium on perjury and a penalty on integrity'; it 'debauches the moral sense,' produces 'widespread demoralization' and encourages 'evasion and dishonesty.' This is severe, but no one familiar with the facts can doubt its truth."

This statement, varied in phraseology, may be taken as a standard of the terms in which the general property tax is condemned. To the same effect may be cited Professor Edwin R. Siligman of Columbia University, another great authority; Professor Richard T. Ely; the U. S. Industrial Commission; the Massachusetts Tax Commission of 1908; U. S. Supreme Court in *Pacific Express Co. v. Serbert*, 142 U. S. 351; B. G. McIntire, Chairman of our Board of State Assessors. Every tax authority with whom we have conferred and every communication received upon this particular question have answered in the same way.

Nor in the time found for research upon this phase of the case have we been able to find a single authority that approves of the system of a general property tax.

But it might be said that tax experts become theorists and are not always practical in their conclusions and recommendations; but in answer to this it may be said that not only do the eminent authorities above quoted condemn this system but a careful investigation will show that the practical men who comprise the tax commissions in the different states of the Union are, so far as we have been able to discover, unanimous in their concurrence in the opinion of the tax experts upon this question. Also, the abandonment of this system and the adoption of new methods of taxing intangible property to be found in Massachusetts, Rhode Island, Pennsylvania, Maryland, Wisconsin and Minnesota and the agitation in most of the other states in favor of a reform, all support the conclusion that the general property tax plan should go.

Except for the purpose of showing the broad field of expert and practical opinion upon this question, it would be unneces-

sary to go aside for argument, as the history and development of tax legislation in our own state are both interesting and instructive upon the desirability, or otherwise, of abandoning the general property tax plan and adopting some new method of taxing intangible property, for the first time made permissible under the recent constitutional amendment. It is unnecessary to go into detail to call to mind the opposition with which every progressive tax movement in this state has been met by the classes of property to be affected. Reference will be made to but a few of the more important efforts which have been made from time to time to reach property and business that were not bearing their proportionate share of the public burdens. Years ago it was proposed to tax the railroads upon the basis of their mileage and gross earnings. All possible arguments were made against it, and particularly against the scheme, which was elastic and could be stretched, whenever proper, to increase the revenue from this source of taxation. The law, however, was passed, but the opposition did not cease until met with an adverse decision of the Supreme Court of the United States. Yet this law, although increasing the rate from time to time, has operated fairly to both the railroads and to the people. The proposed laws for the taxation of insurance companies, telephone companies, telegraph companies, of corporate franchises, of express companies, were all enacted in the face of arguments offered to show not only that the various schemes were impracticable, but that the tax, itself, was unjust and burdensome. And when the inheritance tax law was proposed it was met with strenuous opposition.

Yet, notwithstanding the predictions to the contrary, these laws, improved from time to time by amendment, have all operated smoothly and equitably and produced a very large amount of income to the state and municipalities that would otherwise have been levied on visible property, already taxed to the limit, and no prudent person would for a moment suggest their abolition. Similar opposition is voiced by many at the present time to either an income or level rate tax on intangible property.

It is also clearly apparent that the accomplished action of our state in its tax legislation unerringly points to the disapproval by our own people, of the general property tax. Prior

to 1875 our Constitution required only the taxation of real estate. Under this provision even tangible personal property was evading and escaping its fair proportion of taxation. To remedy this wrong, in 1875 an amendment was adopted compelling the taxation of personal estate. From that time to this tangible personal property has been generally taxed. The amendment was intended to and did include all personal estate, tangible and intangible. But the same difficulty at once arose, regarding the discovery of intangible property after 1875, that had prevailed in regard to finding tangible personal property before 1875. Hence forthwith began an agitation for the adoption of some change in the law that would make compulsory the disclosure of intangible property. This agitation may be said to have culminated in 1891 when the Maine House of Representatives by a large majority passed a drastic listing bill, which was defeated in the Senate by only one vote and that given by one who believed in the bill but yielded to the great pressure brought to bear before the vote. We particularly refer to this spirited contest for the purpose of introducing the contention of the participants upon the one side and the other.

The urgent argument at this time in favor of the listing measure was that such a law would compel the disclosure of stocks, bonds, money at interest and other securities, to taxation like other property. The potent argument against the listing bill, at this time, by the holders, large and small, of intangible property, was, that the then rate of taxation would be disastrous to small holders, without other sources of income for a living, and unfair to large holders, and that such a change should be made in the fundamental law as would permit of the imposition of such a small rate as would enable the small holder to live and the large holder to have a fair return.

These two arguments, which agitated the whole state at the time, have been before the people for 25 years, in the meantime pressing their respective reasons for approval upon the voters, until in 1913 the argument for a change in the Constitution prevailed, and authority was finally given for classifying intangible personal property for the purposes of taxation, as might seem "equitable" and "wise," and the holders of intangible property had attained at last the relief they had advocated and sought for 25 years.

But it is the significance of adopting the amendment as an interpretation of the popular will and change in public sentiment, that becomes important upon the question whether the amendment shall now be carried into effect. After this long period of agitation, this amendment must be regarded as giving expression, not only to the long continued wish of the intangible property owners, but to the deliberate judgment of all other property owners.

We think it is fairly shown that the history of taxation in this state points directly to the conclusion, that it is the expectation of the people that such legislation shall follow as will make operative the recent amendment. This amendment reads: "But the Legislature shall have power to levy a tax upon intangible personal property at such rate as it deems wise and equitable, without regard to the rate applied to other classes of property." The words "wise" and "equitable" in the amendment are also significant and by necessary implication convey the legislative condemnation of the old provision. The logic of the amendment is this: All property, real, personal and intangible, ought to pay some tax. Intangible property was required to pay too much tax. It ought to pay only an "equitable" and "wise" tax. Therefore, the old tax was "inequitable" and "unwise," and ought to be changed and the legislature is hereby authorized to make the change.

If this be so, then follows the inquiry, What is the process by which it can be done? To leave the present system at it is absolutely defeats the purpose of the amendment and leaves the situation exactly where it has been for 40 years. Therefore, inaction will not do. If action is to follow, what ways are open? We are able to discover but two workable plans by which the amendment can be carried into effect; one the imposition of an income tax; the other a classified property tax, or level rate of, say 3 or 4 mills, on all kinds of intangible personal property not exempt. One or the other of these methods not only accords with the expressed wish of the people but also represents the past contention of the intangible property holders.

But various matters are to be taken into consideration in the proposal to abandon the old system and to adopt a new one.

One of importance in connection with the proposal of an income or level tax on intangible property is the question of their revenue producing capacity. It is an argument carrying some weight that, without reasonable expectation that the new method of imposts would soon return a revenue substantially equal to that yielded by the old, the arguments in favor of a change would be subject to challenge.

It is evidently impossible to predict with absolute certainty what amount of revenue an income or level rate tax on intangibles would produce. But we are not without evidence from which strong inferences may be drawn. Several states have for a longer or shorter time employed one or the other of these systems of taxation. The first trials of the income tax were failures due, as is said by those who studied their effects, to want of proper administration. But the Federal income tax law, and its administration, became a great educator upon this question, and this system is now regarded with more favor.

In efforts to obtain information in connection with all matters coming within the duties of your committee they proposed certain questions, more particularly as inquiries to our own citizens, among which was the following: "To be considered in connection with the proposal of an income or level rate tax on this class of property is the question of its revenue producing capacity. In 1916 the average rate of state, county and town taxation on all property including this class of property was 2.395%. This year \$14,698,666 intangibles were taxed and therefore yielded a revenue of \$352,033.05. In your opinion: (1) How much intangible personal property, including exemption, is owned in this state?"

It is at once obvious that the amount yielded at the above per cent is in excess of the actual receipts, as this class of property is invariably found in the taxing jurisdictions which impose the smallest rates. The exact returns can be found by a mathematical calculation upon the rate and amount of this class of property assessed in each town.

Your committee not only has sent these questions to residents of our own state but to tax commissioners in other states where the level or income rate has been adopted, as well as to Prof. Bullock with whom two of your committee had a personal

interview, in which they found he was not only conversant with the tax yielding capacity of the level rate and income tax laws of the states that have adopted these methods, but perfectly familiar with the tax laws of Maine, and with the facts and figures contained in the reports of our Board of State Assessors. We therefore quote his opinion upon this point and reasons therefor. While we shall append his full report upon all the questions suggested, his answer upon the point now involved is so concise, comprehensive and pertinent that we feel justified in quoting it in full at this time.

“III. In estimating the financial results of a flat tax at the rate of three mills it is necessary to allow first of all for the fact that the \$14,698,000 of intangibles taxed in 1916 probably paid upon an average somewhat less than the average rate of taxation in Maine. As a rule it will be found that there is almost none of this property on the tax rolls in the districts where the tax rates are highest; that about half of the intangibles now taxed are in Portland where the tax rate is, according to last accounts, slightly less than the average for the state; and that outside of Portland the largest accumulations as a rule are found in places where tax rates are less than the average.

“In Massachusetts repeated investigations have shown that the taxable intangible property exceeds by from 10 to 50% the value of our real estate. (For the latest investigations see Report of Special Commission on Taxation of 1916, pp. 57-58.) In Maine the proportion of intangibles is probably smaller, but so too is the amount of real estate value. In Massachusetts the value of our real estate amounts to \$1000 per capita, while in Maine the value of real estate is somewhat around \$500 per capita. It would be safe to estimate that the taxable intangible property in Maine is one-half the value of the real estate. This assumes a proportion less than half as great as the proportion which obtains in Massachusetts, and moreover, applies such proportion to an amount of real estate values which is only one-half as great per capita as the amount of real estate values in Massachusetts.

“In Maine the assessed value of real estate belonging to residents was \$265,000,000 in 1915. Real estate was probably not assessed at more than two-thirds of its real value upon an aver-

age, and the United States Census estimates that the assessed value was about 73% of the true value. In order to be conservative, we may estimate that the assessed value was as much as 75% of the true value, and upon this basis may estimate that the true value of real estate belonging to residents was \$350,000,000. One-half of this amount, or \$175,000,000, would probably be a very conservative estimate of the taxable intangible property in the State of Maine. A three-mill tax strictly enforced should bring in \$525,000 from this class of property. This figure might be reduced 25% to allow for contingencies, and we should still have a total that exceeds the tax collected today from intangible property at the full local rate. This estimate is made on a basis which seems very conservative, and allows for the fact that much intangible property is exempt from taxation. For instance, in Massachusetts our figures allow for the fact that mortgages on Massachusetts real estate are exempted, so that our method of calculation allows for the exemption of mortgages on Maine real estate."

Clement F. Robinson of Portland, secretary of the Tax Commission of 1907, and one of the most diligent and accomplished tax students in this state, and who has had peculiar advantages for gaining information, in the valuable response he makes upon the inquiries sent out and which will be appended in our report in full, in regard to the prospects of revenue under one or the other of the plans suggested, says: "As you suggest, in your letter, I am not in a position to know what revenue the new form of tax would yield, but I would state that it is my conviction that many times the present assessment of this form of property would be reached, under either form of tax. I should not be surprised if the ownership of intangible property, including exemptions, in this state, equals the entire ownership of all other kinds of property. Answering your second question under the head of "Revenue," I would say that I think this class of property *would* voluntarily respond to either the flat rate tax or the equivalent income tax. Such has been the experience of other states, and if the administrative provisions of the law were adequate, no responsible banker or lawyer would advise a client or customer to attempt to dodge the tax."

Some of the members of the committee had an interview with Hon. Zenas W. Bliss, Chairman of the Board of Tax Com-

missioners of Rhode Island. Mr. Bliss is a former Lieutenant Governor of Rhode Island, has had a long and intimate experience with the finances of the state and has been for some years chairman of the department of taxation. As a student of taxation and an official in the practical administration of the tax laws of his state, Mr. Bliss was not unfamiliar with the tax laws of Maine. Upon the question of revenue his statement, as will be seen, is carefully considered and conservative. He says: "Your average rate is so high that it probably absorbs at least 50% of the income from the intangibles taxed, and while this is to be deplored from the standpoint of justice, and an equitable distribution of the tax burden, the amount of revenue received is very substantial; \$352,033-05/100 could be obtained only by increasing the tax base approximately six times if the rate is 4 mills, and eight times if the rate is 3 mills. In other words, the amount of intangibles would have to increase from approximately \$15,000,000 to 90 or 120,000,000 dollars, according to whether your rate was 4 or 3 mills in order to get the same revenue you now receive from that source. To discover and list such an amount of intangibles is a task of considerable proportions, and in the hands of local assessors without State supervision of a very positive character would not be readily accomplished, if at all. With ample supervisory powers vested in a competent State Board, in my opinion, the task would be accomplished without much difficulty, and within a reasonable time."

We expect to receive many more replies to the questions sent out, which will be attached to this report, and regret that they have not come in time to enable us to refer to them specifically. At the present time, however, we have not only the information derived from experts and tax commissioners, who have given the subject the most careful and thorough study, but the experience of several states which have adopted the one system or the other. To these sources it may be useful to further allude for conclusions drawn from an exhaustive study of the practical operation of these methods as revenue producing agents.

We wish particularly to refer to the report of the committee on taxation appointed by the Massachusetts legislature in 1907

to investigate the subject of taxation and to codify, revise and amend the laws relating thereto, as this commission had upon its staff nine of the strongest men of Massachusetts including Prof. Bullock, the eminent authority already referred to. In their report they show a most thorough and careful examination of the tax laws of Pennsylvania and Maryland which at this time had adopted level rate plans, and of the results of the operation of these plans. Their chief concern in their investigation regarded the practicability of substituting either the income or level rate plan of taxing intangibles for the general property tax.

Among the important inquiries which they felt called upon to make was one touching the revenue producing capacity of the new method as compared with the old. This is shown by the amount of intangible property discovered by the assessments following the change in the law. Regarding Pennsylvania, while their report goes into every detail, it is only necessary here to consider the summaries to illustrate the working of the law in this regard. A table is compiled showing that the amount of intangible property locally assessed in Pennsylvania in 1885 under the old rate was \$145,000,000; in 1907 under the level rate, \$1,014,000,000. About one-half this amount was assessed upon mortgages.

In speaking of receipts from intangible property the Massachusetts report says: "From 1886 to 1890 the receipts averaged \$300,000 per year, this amount being somewhat less than usual, because considerable sums were withheld by corporations pending the outcome of litigation. From 1891 to 1895 the receipts averaged \$1,130,000; from 1896 to 1900 they averaged \$1,260,000; from 1901 to 1905 they averaged \$1,530,000; and in 1906 amounted to \$2,352,000. Here, as in the figures showing the results of the tax upon intangible property assessed locally, we find a healthy and normal increase."

Maryland adopted the level tax of 3 mills in 1896, with a state tax of 1.6 mills, making a total tax of 4.6 mills or \$4.60 per \$1000, on intangibles. In regard to Maryland the Massachusetts commissioners say: "The experience of Maryland is as interesting and instructive as that of Pennsylvania . . . No statistics are obtainable for the entire state; but the bulk

of this property undoubtedly is held in the city of Baltimore, and in that city complete statistics are available." Without giving the whole table it is sufficient to say that the assessed value of securities taxed in the city of Baltimore in 1896 was \$6,000,000; in 1907, \$150,900,000, an increase of 2500%. This deduction follows: "In 1896, when these securities were taxed at the full local rate, which was then about \$20 per \$1000, the assessment was not more than \$6,000,000. The following year, when the tax was reduced to about \$4.60 per \$1000, the assessment increased more than ninefold. Since that time the assessment has nearly trebled, and Baltimore is now taxing twenty-five times as much of this class of property as it taxed in 1896 at the highest rate."

It should be here noted that the intangible assessments did not cover as broad a field of securities, as is done in the other states, employing an income or flat rate. The Massachusetts report records the further deduction: "It shows that people will voluntarily return for taxation at a reasonable rate far more property than the most arbitrary dooming law can place upon the assessment list." For more complete reference see Report of the Commission on Taxation, for Massachusetts of 1908.

Since 1907 Minnesota and Rhode Island have adopted the flat rate and Wisconsin and Massachusetts the income tax. Minnesota may be regarded as a commonwealth sufficiently analogous to the State of Maine in its agricultural, industrial, manufacturing and financial institutions, and in the general characteristics of its people, to warrant the use of its taxing instrumentalities as a fair criterion for the use of similar methods in Maine. Outside of Minneapolis and St. Paul, neither state has any very large cities and each, as a whole, may be regarded as consisting of a rural population.

The Minnesota law was changed in 1910 and provides for a flat rate of 3 mills and requires a list on oath. The following table shows the result of the operation of this method of taxing intangibles:

Comparative statement to show increase in the number of persons assessed, the amount of the assessment and the revenue derived by reason of the enactment of the law levying a tax of three mills on this class of property, first effective in 1911.

Year	No. assessed	Assessment	Revenue	Rate
1910	6,200	\$13,919,806	\$379,754	28 mills
1911	41,439	115,481,807	346,445	3 mills
1912	50,564	135,369,314	406,107	3 mills
1913	57,068	156,969,892	470,909	3 mills
1914	73,266	195,549,307	589,644	3 mills
1915	73,062	212,134,901	636,404	3 mills
1916	73,446	233,766,601	701,300	3 mills
1916	73,446	233,766,601	701,300	
1910	6,200	13,919,806	379,754	
Increase	67,246	219,846,795	321,546	
Increase	1084%	1680%	84%	

This table not only proves, but demonstrates, the prudence, the workability and efficiency of this method in Minnesota, whatever may be the result in any other state. A brief analysis shows that the number of persons assessed increased from 6200 in 1910 to 73,446 in 1916; the assessment from \$13,919,806 to \$233,766,601; the revenue from \$379,754 to \$701,300. It will at once be noticed that this table shows a decrease of revenue the first year the law went into effect. But the report shows that this law was approved in April, 1911, and went into effect in May, 1911, less than a month after its passage. The consequence was that the machinery necessary to administer the law was completely lacking, and many towns in the state were not even notified to make returns, and the assessment in the cities was only partial. The second year, it will be observed, the revenue increased over that of 1910, when the rate was 28 mills, from \$379,754 to \$406,107, or \$26,353.

Wisconsin and Massachusetts have adopted for the taxation

of intangible property the income plan. The Massachusetts law provides for an income tax of 6%, which would be equivalent to a level rate of 3 mills upon a 5% income. While the adoption of this law is too recent to furnish evidence of permanent results, there seems to be no reason to doubt its ultimate success. In Wisconsin the income plan has been in operation for several years and is regarded as an accomplished success. A reference to the Wisconsin reports will show the complete workings of the law.

At this point it may be instructive to insert the statistics pertaining to the present assessment of intangible property in this state as bearing upon the probable result under a flat or income rate.

INTANGIBLE PROPERTY TAXED IN 1916.

	Money at Interest	Railroad Stock	Railroad and other bonds	Other Co. Stock
Androscoggin	\$152,270		\$5,000	\$16,000
Aroostook	33,150	\$2,000	1,800	20,300
Cumberland	8,217,960	130,021	559,665	15,100
Franklin	157,050			7,250
Hancock	310,732	625	19,850	22,826
Kennebec	748,732	2,000		19,975
Knox	172,750			61,158
Lincoln	165,750		1,500	94,872
Oxford	78,645	80	800	26,825
Penobscot	1,197,525	480	720	288,575
Piscataquis	15,915		3,000	9,113
Sagadahoc	586,013	105,498	81,505	28,995
Somerset	243,640	9,000	28,500	30,635
Waldo	192,585		15,000	24,190
Washington	211,645		14,000	9,060
York	398,085	42,134	79,596	38,471
	<u>\$12,882,447</u>	<u>\$291,838</u>	<u>\$810,936</u>	<u>\$713,445</u>

COMPARATIVE INCREASE IN VALUATION OF DIFFERENT CLASSES OF PROPERTY, LAST 20 YEARS.

Increase in wild land valuation in 20 years.....	200%
Increase in real estate outside wild land in 20 years.....	68%

Increase in personal estate in 20 years.....	50%
Increase in total valuation in 20 years.....	64%
Increase in stock in trade in 20 years.....	67%
Increase in intangible personal estate in 20 years.....	29%
Intangible personal estate 1916....	\$14,698,666
Intangible personal estate 1896....	11,370,382

Increase in 20 years.....	\$3,328,284	
Intangible personal estate 1916....		\$14,698,666
Amount in Cumberland County....	\$8,922,746	
Amount in Penobscot County.....	1,487,300	
Amount in Sagadahoc County....	802,011	
Amount in Kennebec County.....	770,707	11,982,764

Balance in 12 counties..... \$2,715,902

Intangible personal estate 1916.....	\$14,698,666
Intangible personal estate 1914.....	13,151,139

Increase in two years nearly 12%..... \$1,547,527

PROPORTION OF INTANGIBLE PROPERTY ASSESSED IN COMPARISON
WITH VALUATION.

18 cities taxed intangible property in 1916....	\$10,817,926
52 towns over \$1,000,000 in valuation taxed in 1916	3,036,097
118 towns less than \$1,000,000 in valuation taxed in 1916	844,643

188 cities and towns taxed in 1916..... \$14,698,666

2 cities, So. Portland and Old Town, taxed none in 1916.

15 towns over \$1,000,000 in valuation taxed none in 1916.

316 towns less than \$1,000,000 in valuation taxed none in 1916.

333 cities and towns taxed no intangibles in 1916.

18 cities taxed average amount of \$600,000.
 52 towns taxed average amount of 58,386.
 118 towns taxed average amount of 7,158.
 Average for all cities, \$540,896.
 Average for all towns, 7,746.
 299 cities and towns taxed intangibles in 1896.
 189 cities and towns taxed intangibles in 1916.

—
 110 decrease in 20 years.

THE 15 TOWNS AND CITIES ASSESSED NO INTANGIBLE PROPERTY
 IN 1916.

67 towns in 1916, had valuation in excess of \$1,000,000.
 52 of this number taxed intangible property amounting to
 \$3,036,097.
 15 of this number taxed no intangible property.
 16 of this number taxed less than \$10,000 of intangible prop-
 erty.

List of 15 towns taxing no intangible property:

Caribou, Presque Isle, Standish, Wilton, Oakland, Vassal-
 boro, Waldoboro, Bethel, Newport, Orono, Pittsfield, Bailey-
 ville, Kittery, Old Orchard and Sanford.

DECREASE IN NUMBER OF TOWNS TAXING INTANGIBLE PERSONAL
 PROPERTY IN LAST 20 YEARS.

Counties	1896	1916	Decrease	Increase
Androscoggin	13	8	5	
Aroostook	28	10	18	
Cumberland	24	22	2	
Franklin	14	11	3	
Hancock	19	16	3	
Kennebec	25	9	16	
Knox	14	6	8	
Lincoln	10	13		3
Oxford	26	12	14	
Penobscot	30	20	10	
Piscataquis	16	8	8	
Sagadahoc	7	6	1	

Counties	1896	1916	Decrease	Increase
Somerset	21	11	10	
Waldo	20	10	10	
Washington	16	12	4	
York	16	15	1	
	<hr/>	<hr/>	<hr/>	<hr/>
	299	189	113	3
	189		3	
	<hr/>	<hr/>	<hr/>	<hr/>
Net decrease	110		110	
Whole number of towns in 1916,		521		
Number taxing intangibles,		189		
		<hr/>		
Number not taxing intangibles,		332		

These tables as made by our Board of State Assessors, so obviously suggest their own interpretation, that little if any explanation is needed. It may, however, be permissible to say that the list of 16 cities and towns that are not assessed at all on intangibles, with over 300 other towns in the same category, including a decrease of 110 towns in 20 years, together with the apparent inequality and inadequacy of the assessment in the cities and towns that now pay the bulk of the tax on this class of property, disclose a condition that is intolerable from the standpoint of justice, and warrants the inference that but a fraction of the intangible property actually held in this state is now disclosed. In view of these statistics, the opinion of those who have had great experience upon the question, and accomplished results in the states that have adopted the new plan, it would seem a prudent conclusion that the assessment of intangibles in this state upon a 3 mill basis would soon produce a revenue at least equal to that now received from this class of property. Nor do we think it would be indulging in undue speculation to predict that revenue from this source will be gradually augmented. Accordingly, your committee are of the opinion that the present general property tax plan should be abandoned, and a new plan adopted.

Before proceeding to a statement of the reasons for the preference of one plan over the other, it should be here noted that the purpose and end in view of each plan are to all practical purposes the same and accomplish practically the same results. In other words, the two plans arrive at the same goal by different routes. Having, therefore, briefly presented the reasons for adopting one of the plans open, and furnished statistics, so far as available, showing the practical operation of each plan, we now meet the inquiry as to which plan is to be preferred. The decision of this question depends largely upon the conditions of adaptability.

Wisconsin and Massachusetts have the income plan. An examination of the Massachusetts statute will at once reveal a most difficult and complicated law. After much discussion and an adverse report by the able tax commissioners of 1907, the income tax was finally considered the better plan, particularly in view of the enormous amount of intangible wealth to be found in the Commonwealth. In Wisconsin this method has become an established success. Yet in answer to an inquiry, whether the level rate or income plan should be adopted in Maine, the Wisconsin Tax Commission returns the following answer: "We understand that your law does not contemplate, if indeed it permits, the taxation of income from other sources. If we are correct in this, only the income from intangible securities could be taxed as such, and we should consider it inadvisable to create the necessary income tax machinery for so limited a class of income. If the work were done well the expense may be almost prohibitive, and the necessary machinery out of proportion to the yield which could be expected. Moreover, if any exemptions were allowed as are given elsewhere, owners of moderate amounts of securities could not be reached at all. The exemption would offset the amount of income received from this source. It is not probable that an exemption of less than \$600 would be allowed, and that would cancel the income of \$12,000, assuming a 5% rate. In our opinion a low flat rate would be simpler and better suited to the requirements of your situation. The experience of Maryland, Pennsylvania, Minnesota or Iowa would be more

helpful to you in this connection than any data we can furnish as we have no such law in this state. The advantages of a flat rate over an income tax are the greater simplicity in levying and collecting the tax and the greater revenue resulting therefrom if exemptions are to be allowed."

Professor Bullock expressed to your committee the same view and the same reasons above suggested in favor of the level rate for our state. Our cities are not large and our wealth is not concentrated, as in the great commercial states, but more or less distributed throughout many of the thrifty towns and villages of the state. Our people are also used to a tax upon property but not to one imposed upon income. Another important fact to be regarded is the limitation of our power to tax only intangible personal property. There is also room for debate whether the constitutional amendment authorizes an income tax at all; whether the tax must be upon the property and not upon the income of the property. However this may be, for the sake of having every phase of the case presented we have discussed both plans.

Accordingly, from all the information we have been able to obtain and for the reasons above set forth, your committee are of the opinion that a flat rate tax is far better adapted to the conditions in Maine than the income plan, if available.

The next question of importance is that of the rate. We have found no authority which has not made the extremes between 3 and 5 mills, and, as careful an investigation as we have had time to give, fully persuades a majority of your committee that 3 mills is the most practical and satisfactory rate. Massachusetts has the equivalent of this rate; Minnesota has this rate, which has worked with admirable success. Maryland has the same rate, with the addition of the state tax. Rhode Island has 4 mills, which Mr. Bliss informed your committee was due to peculiar local circumstances. An important consideration in determining the rate is the way it will be received by the tax payer and regarded by the public as to its adequacy and fairness. It would seem incredible that any fair-minded man would object to paying 3 mills on the full amount of his intangible property. If he does, then he will

at once fall without the pale of public favor, and be justly regarded as a tax dodger, who is unwilling to bear his share of the public burdens. Self-respect, if not duty, will prompt most men to discard avarice and obey the law. On the other hand, if the rate is placed too high it will be met with the same disposition to secrete and remove this class of property from the reach of assessment that has prevailed under the present law. It is the universal experience of every state in the Union that there is a limit to the rate of taxing intangible property, beyond which the property disappears, and the revenue that a fair rate would otherwise produce is substantially lost.

We come now to the final and most important consideration regarding any act for the taxation of intangible property,—the administrative features of the law. First: Where shall the administration be vested, in state or local authority? Second: How shall the required return of this class of property be made, by an itemized list of each piece of intangible property or by a general list of the valuation of each class of property? For example, the separate value of each bond, each share of stock, each note, etc., or the aggregate value of all bonds in one class, all shares of stock in another and all notes in still another, and so on. Regarding the first proposition we find no dissent whatever. It is the universal opinion of all the authorities which have discussed the question, and of all the states which have adopted laws for the taxation of intangible property, that these laws should be administered through some state department. A very general and well-founded complaint against the assessment of real estate and tangible personal property is based upon the assertion that local assessors are guilty of partiality and favoritism in finding and valuing the property of their neighbors, although these kinds of property are quite open to inspection. If local assessors can be charged upon these grounds, regarding the finding and valuation of property that is entirely visible, the discovery and fair valuation of property entirely invisible could hardly be expected at their hands. Accordingly, the administration of this law should be placed in the hands of authorities so far re-

moved from local pressure that neither fear nor favor could have the slightest influence upon the discovery and valuation of intangible property. Your committee, accordingly, are unanimous in the opinion that if a law is passed for the taxation of intangible personal property its administration should be lodged in some state department.

It may be presumed that the purposes to be subserved by enacting a law for the taxation of intangible property is not only to attain a method that is just and equitable towards this class of property but one that will be effectual in giving the largest revenue. It is a matter of common observation that any law which incurs the inherent hostility of the people is difficult of execution. And it will not be denied that a drastic listing bill which requires a property holder to disclose in detail every species of intangible value which he owns will be regarded with disfavor and perhaps evasion. It is therefore desirable to find, if possible, a form of return that will be at the same time effective and not offensive. In our investigation we have found the objection to divulging every species of intangible property, operating as the strongest opposition to the proposed legislation. We think the law can be made workable and effective without this objectionable measure provided the administration of the law is vested in the authority of the State.

Your committee accordingly would suggest that every holder of intangible property should be required to make a general return of such property, classified as money at interest, stock, bonds, and so on, and a valuation of each class. This return should be made under oath upon a proper blank prepared for the purpose and deposited in the state department designated to receive it, and the maker thereof should, if required, be subject to interrogation upon oath as to the truth of his return, and false statements in reference thereto should be regarded as perjury and subject to punishment accordingly.

The propriety of additional inquiry of the tax payer should be left to the discretion of the designated department or official and, as is clearly evident, will operate as a check upon evasion as well as a means of detecting fraud.

It seems hardly necessary to suggest that the returns, when filed, should be kept within the veil of secrecy by the enactment of a strict law with stringent penalties for any disclosure. Few men are favorable, and most men strenuously object, to disclosing their business affairs to their neighbors or to the public. We are therefore of the opinion that a policy of guaranteed secrecy will do much to allay opposition and greatly facilitate the administration of a law, necessarily inquisitorial.

Your committee are unanimous in the conclusion:

(1) That the present method of taxing intangible personal property should be changed.

(2) That the flat rate is better adapted to the conditions in our state than the income tax.

(3) That a rate of 3 mills, or \$3.00 per \$1000, will meet more favor and produce a larger income than a higher rate. (Here it should be said, that Hon. Obadiah Gardner of the Committee is in favor of leaving the rate to the legislature.)

(4) That the administration of the law should be vested in some central power and not left to local assessment.

SENATE.

Thursday, February 15, 1917.

Senate called to order by the President.

Prayer by Rev. James E. Cochrane of Lowell.

Journal of previous session read and approved.

Papers from the House disposed of in concurrence.

House Bills in First Reading.

L. D. 191. An Act to amend the charter of the Kennebec Log Driving Company, as amended by Chapter 402 of the Private and Special Laws of 1915.

L. D. 192. An Act to amend Chapter 171 of the Private and Special Laws of 1879, entitled "An Act amendatory of an amended act incorporating the Kennebec Log Driving Company," approved March 5, 1869.

L. D. 193. An Act to legalize and confirm the incorporation and doings of the Congregational Church Society of Northfield, Maine.

L. D. 195. An Act to extend the time within which the Maine Title Guarantee Company is authorized to commence business.

From the House: Report of the committee on ways and bridges, "ought to pass" on Resolve in favor of the town of Baileyville for relocation of a portion of the Houlton Road.

In the House this report was recommended to the committee on ways and bridges.

In the Senate on motion by Mr. Peabody of Washington, the resolve was committed to the committee in concurrence.

A communication was received from the office of the Secretary of State transmitting the 75th Annual Report of the Augusta State Hospital, and the 1916 Annual Report of the Bangor State Hospital.

On motion by Mr. Swift of Kennebec, reports were placed on file and sent to the House for concurrence.

The following bills, petitions, etc., were received and on recommendation of the committee on reference of bills were referred to the following committees:

Inland Fisheries and Game.

By Mr. Butler of Franklin: Remonstrance of Nathaniel B. Stewart and others against prohibiting Sunday fishing.

Legal Affairs.

By Mr. Holt of Cumberland: An Act to amend Section 23 of Chapter 85 of the Revised Statutes of 1916, relating to sheriffs and their deputies. (Ordered printed.)

By Mr. Butler of Knox: An Act to amend Section 9 of Chapter 63 of the Revised Statutes in regard to the wearing of badges. (Ordered printed.)

Judiciary.

By Mr. Holt of Cumberland: An Act to prevent public discrimination by reason of religious creed at places of public accommodation, resort or amusement. (Ordered printed.)

By the same Senator: An Act to amend section 59 of Chapter 4 of the Revised Statutes of 1916, relating to towns, their meetings, officers, powers and duties.—(Ordered printed.)

By the same Senator: An Act to amend Chapter 7 of the Revised Statutes relating to the regulation and conduct of elections. (Ordered printed.)

Reports of Committees.

Mr. Wood from the committee on legal affairs on An Act to extend the charter of the Salisbury Cove Water Company, reported same ought to pass.

Mr. Conant from the committee on salaries and fees on An Act to amend Chapter 337 of the Public Laws of 1915, relating to the amounts to be paid for clerk hire in the several counties, submitted the same in a new draft under title of bill "An Act to amend Section 45 of Chapter 117 of the Revised Statutes relating to the amounts to be paid for clerk hire in the county offices," and that it ought to pass.

The reports were accepted and the several bills were tabled for printing under the joint rules.

Mr. Hastings from the committee on State lands and forest preservation, on resolve in favor of the co-operative survey of the boundary line between the State of Maine, and the State of New Hampshire. (Senate No. 6) reported same ought to pass. (On motion by Mr. Ames of Washington, the rules were suspended and this resolve received its first reading.)

Mr. Bartlett from the committee on mercantile affairs and insurance on bill An Act to License non-resident brokers, (Senate No. 19) reported same ought not to pass. The report was accepted.

Passed to Be Engrossed.

H. D. 158 An Act to amend Section 1, Chapter 4 of the Private and Special Laws of 1913, entitled "An Act to regulate the taking of smelts from the waters of Egypt Bay, Franklin Bay, Taunton Bay and River in the towns of Hancock, Franklin and Sullivan, in Hancock county.

S. D. 152. An Act to provide whole family protection for members of fraternal benefit societies.

S. D. 153. An Act to amend Section 1, Chapter 85, Revised Statutes, relating to the bonds of sheriffs.

S. D. 156. An Act to amend Sections 4 and 5 of Chapter 78 of the Revised Statutes of 1916, relating to the sale of real estate, subject to contingent remainders.

S. D. 158. An Act to provide a penalty for evading taxicab and public automobile fares.

(Recommended to the committee on legal affairs.)

S. D. 151. An Act to repeal Chapter 271, Private and Special Laws of 1911, relating to ways and bridges in Plantation No. 14, in Washington county. (Recommended to the committee on ways and bridges.)

Passed to Be Enacted.

An Act to amend the charter of the Fryeburg Water Co. by granting certain additional powers and ratifying and confirming certain acts of said corporation.

An Act to amend Section 5 of Chapter 83 of the Revised Statutes relating to the term of the county commissioners' court in Washington county.

An Act providing for a State pa

An Act to amend Section 19 of Chapter 52 of the Revised Statutes, relating to compensation of trustees for savings banks.

An Act amending Section 26 of Chapter 52 of the Revised Statutes, relating to duplicate books of deposit issued savings banks and trust companies

An Act to amend Section 72 of Chapter 62 of the Revised Statutes relating to increase of capital stock of trust companies.

An Act to enable Forest Hill Cemetery Association to convey its real estate and personal property to the inhabitants of Bridgton, as body corporate and to dissolve said association

Finally Passed.

Resolve reimbursing the State Legislative printer for over-time work.

Resolve in favor of the 12th Company, C. A. C. N. G. S. M., on account of Presidential inauguration.

From the House: Ordered, the Senate concurring, that bill, An Act for the enforcement for the lien on jewelry, clocks and watches, repaired by jewelers, Senate Document No. 7, be taken from the files for further consideration by the legislature.

In the House this order was read and passed.

Mr. DAVIES of Cumberland: Mr. President, I make the point of order that the legislation which is covered by that bill has been passed upon at this session of the Legislature and cannot again be introduced.

The PRESIDENT: The Senate from Cumberland, Senator Davies, the Chair understands, makes the point of order, that this document, Senate No. 7, having been finally passed upon by the Legislature, that it cannot be brought forward in that manner.

Mr. DAVIES: That is the point, Mr. President.

Mr. BUTLER of Knox: I want to inquire. Mr. President, of the Senator from Cumberland, Senator Davies, if he refers to joint rule 14.

Mr. DAVIES: Mr. President, I am not acquainted with the number of the bill, but I have a very distinct recollection, however, that there is such a bill, and if the Senator cares to have me state it I will state it again.

Mr. BUTLER: Mr. President, I just made the inquiry whether the Senator referred on joint rule 14.

Mr. DAVIES: I have not a copy of the rules here, Mr. President.

The PRESIDENT: The Chair will be on the point of order, that this bill having been referred to the judiciary committee and having been acted upon by the judiciary committee and reported back to the legislature, and that report being accepted by both branches of the legislature, and that report being against the passage of the bill, that under rule 14 that is a final decision on the bill, and so that the Chair will be obliged to sustain the point of order raised by the Senator from Cumberland, Senator Davies.

What is the pleasure of the Senate to do with this order?

Mr. DAVIES: Mr. President, I move that the order be indefinitely postponed.

The motion was agreed to.

Orders of the Day.

On motion by Mr. Higgins of Pennington, it was ordered, that 5,000 additional copies of the Budget Message and Appendix be printed.

On motion by Mr. Butler of Frankland, it was

Ordered, that the use of the Senate Chamber be granted to the committee on labor for a public hearing on Wednesday, February 21, at 2 o'clock in the afternoon.

Mr. BURLEIGH of Aroostook: Mr. President, I shall be obliged to go to Massachusetts to attend a funeral, and wish for leave of absence until Monday night.

Mr. DAVIES of Cumberland: Mr. President, if I may speak from here, I move that the leave of absence be granted the Senator.

Mr. MERRILL of Somerset: Mr. President, the gentleman is out of order.

Mr. DAVIES: The President recognized me from where I was and I thought I had a right to speak. The Chair will excuse me.

The PRESIDENT: The Chair will take cognizance of the gentleman's desire for leave of absence.

Mr. WALKER of Somerset: Mr. President, I move that leave of absence be granted Senator Burleigh.

The motion was agreed to.

The PRESIDENT: The Chair would state that he hopes that those members of the Senate who have bills or resolves on the table upon which no disposition has been made, will make up their minds what they want to do with them, and so clear the records as soon as possible. As long as a bill or resolve is on the table it makes no headway, and sooner or later those things encumber the calendar and impede legislation.

On motion by Mr. Stanley of Oxford, Adjourned.

HOUSE.

Thursday, February 15, 1917.

The House met according to adjournment and was called to order by the Speaker.

Prayer by the Rev. Mr. Anderson of Augusta.

Journal of previous session read and approved.

Papers from the Senate disposed of in concurrence.

From the Senate: An Act authorizing the town of Caribou to acquire property of the Caribou Water, Light and Power Company, and to construct and maintain for itself and for persons and corporations a system of water works within said town.

This bill was read and passed in the House as amended by House Amendment A and then sent to the Senate.

In the Senate, House Amendment A was indefinitely postponed in non-concurrence and the bill was recommitted to the committee on legal affairs.

On motion by Mr. Tuttle of Caribou, the House receded and concurred with the Senate in indefinitely postponing the amendment.

On further motion by the same gentleman, the bill was recommitted in concurrence to the committee on legal affairs.

Senate Bills on First Reading.

Senate 137. An Act to punish the giving of checks or drafts on any bank or other depository, wherein the person so giving such check or draft shall not have sufficient funds or credit for the payment of the same.

(Title amended by the committee to which it was referred to read "An Act making it unlawful to give checks or drafts on banks where the maker has not sufficient funds or credit to pay the same, and providing a penalty therefor.")

Senate 138. An Act concerning industrial banks, defining the same, and providing for their incorporation, powers, supervision and control.

Senate 140. An Act to extend and

amend the charter of the Fairfield & Skowhegan Railway Company.

From the Senate: Report of committee on judiciary on bill, An Act to amend Section 27 of Chapter 54 the Revised Statutes of 1916, relative to applicants for admission to the bar of this State, reporting "ought not pass."

In the Senate the report of the committee was accepted.

The report was accepted in concurrence.

The following bills and petitions were presented, and, on recommendation of the committee on reference bills, were referred to the following committees:

Commerce.

By Mr. Fletcher of Kennebunkport: Petition of Percy N. H. Lombard, and 29 others, of Old Orchard, in favor of an act to amend Section 38 of Chapter 40 of the Revised Statutes of 1916, relative to Old Home Week; also petition of John H. McSweeney, and 23 others of Old Orchard, in favor of same.

Inland Fisheries and Game.

By Mr. Grant of Hope: An Act to amend Section 79 of Chapter 33 of the Revised Statutes of 1916, relating to use of firearms upon Megunticook Lake and adjacent waters and tributaries thereof, in Knox and Waldo counties and upon the shores thereof.

By Mr. Bowman of Detroit: Petition of F. H. Farnham, and 55 other Palmyra in favor of repeal of Sun hunting law.

By Mr. Buzzell of Belfast: Petition of Francis Longley and 110 others in favor of same; also petition of Chauncey M. Allen and 25 others in favor of same.

By Mr. Williams of Auburn: Remonstrance of Rev. A. D. Paul and others against the passage of House Document No. 44, relative to Sun hunting.

By Mr. Fletcher of Kennebunkport: Remonstrance of G. H. Gray of Kennebunkport and 38 others against passage of same.

By Mr. Cummings of Hebron: Remonstrance of F. A. Heidner and 18 others against same.

By Mr. Emerson of Lewiston: Remonstrance of George H. Hamlin and four others of Lewiston against same.

By Mr. Farrington of Augusta: Remonstrance of Byron Cummings and 22 others of Bethel against same.

By Mr. Russell of Farmington: Remonstrance of Charles E. Brooks and 1 others against same.

By Mr. Harman of Stonington: Remonstrance of D. W. Kimball and 39 others of Sedgwick and Brooklin against same.

By Mr. Alden of Gorham: Remonstrance of Henry H. Crane of Gorham and 31 others against same.

Sea and Shore Fisheries.

By Mr. Boman of Vinalhaven: An act relating to fish wardens: (1,000 copies ordered printed.)

By the same gentleman: Petition of B. L. Lawry and others in favor of nine-inch lobster law.

By Mr. Harman of Stonington: Petition of L. D. Newman and 22 others asking that no change be made in the present general lobster law or shipping of lobsters out of the state.

State Sanatoriums.

By Mr. Barnes of Houlton: Petition of E. H. Jackson and 140 others, residents of Aroostook County, in favor of the passage of a resolve for the establishment of the Northern Maine Sanatorium; also petition of Henry H. Putnam and 19 others, residents of Washington County, in favor of same.

Orders.

On motion by Mr. Brewster of Portland, it was

Ordered, that House bills Nos. 249 and 250 be recalled from the House committee on bills in the third reading.

Mr. BREWSTER: Mr. Speaker, this order requests the House to recall two bills from the committee on bills in the third reading on account of the fact that there were certain errors discovered, and the committee on legal af-

fairs wish to have them recommitted to that committee for correction.

On motion by Mr. Goldthwait of Biddeford, it was

Ordered, that the use of the hall of the House of Representatives be granted to the committee on sea and shore fisheries for a public hearing on the afternoon and evening of February 27, 1917.

On motion by Mr. Brewster of Portland, it was voted that House bills Nos. 249 and 250 be recommitted to the committee on legal affairs.

On motion by Mr. Phillips of Southwest Harbor, it was

Ordered, the Senate concurring, that the petition of L. W. Joyce, and 38 others, for the repeal of Chapter 85 of the Private and Special Laws of 1915, relating to fishing, also petition of Frank A. Babbidge and 16 others in favor of same, which were referred to the committee on inland fisheries and game be recalled from that committee.

On motion by Mr. Cates of Vassalboro, it was

Ordered, that 2,000 copies of the governor's budget message be printed for the use of the members of the House.

On motion by Mr. Dearth of Dexter, it was

Ordered, the Senate concurring, that bill, entitled An act for the enforcement of liens on jewelry, clocks and watches, repaired by jewelers, Senate Doc. No. 7, be taken from the files for further consideration by the legislature.

Mr. DEARTH: Mr. Speaker, I would suggest that the message be sent to the Senate.

Reports of Committees.

Mr. Nicholas from the committee on appropriations and financial affairs, reported "ought to pass" in new draft under title of "Resolve in favor of the recording and other officers of the House of Representatives of the 77th Legislature for services at the organization of the 78th Legislature," on re-

solves in favor of C. C. Harvey, Fortunat Belleau, H. M. Rogers, F. H. Leonard, James H. Muldoon, Roger D. Sleeper, R. C. Frank, E. S. Austin, N. S. Gray, Estate of J. B. Potter, F. K. Jack and P. H. Fitzgerald.

Mr. Chaplin of Bridgeton from the committee on legal affairs, reported "ought to pass" in a new draft under same title on bill, An act to provide compensation for town clerks for issuance and recording of burial permits.

Mr. Goldthwait from the committee on sea and shore fisheries, reported "ought to pass" in new draft under same title, and resolve to provide for a survey by the commissioner of sea and shore fisheries of areas suitable for the propagation of clams.

The reports were accepted and the several acts and resolves ordered printed under the joint rules.

Mr. Garcelon from the committee on legal affairs, reported "ought not to pass" on bill, An act to amend the Private and Special Laws of 1907, relating to the board of education in the city of Augusta.

The report was accepted.

First Reading of Printed Bills and Resolves.

House 273. An Act to establish the Presque Isle municipal court. (Tabled by Mr. Cole of Eliot pending its third reading.)

House 271. An Act to amend Chapter 195 of the Private and Special Laws of 1887, entitled "An Act to amend an act incorporating the city of Waterville."

House 272. An Act relating to retiring of guaranty capital of a mutual fire insurance company.

Passed to Be Engrossed.

Resolve proposing an amendment to the Constitution granting suffrage to women upon equal terms with men.

Senate 131. An Act authorizing the Songo River Line, Inc., formerly known and called The Sebago Lake, Songo River and Bay of Naples Steamboat Company, to construct and maintain wharves at East Sebago and Long Beach, so called, both in the town of Sebago in the County of Cumberland. (The title

amended to read as follows: "An Act authorizing the Songo River Line, Incorporated, to construct and main wharves at East Sebago and Long Be in the town of Sebago, Cumberland county.")

Senate 130. An Act to amend Chaj 419 of the Private and Special Laws 1897, as amended by Chapter 155 of Private and Special Laws of 1899 and Chapter 308 of the Private and Spe Laws of 1901 and by Chapter 387 of Private and Special Laws of 1907, entitled "An Act to incorporate the Penobs East Branch Log Driving Compar (The title amended to read as follows: "An Act to amend Chapter 387 of Private and Special Laws of 1907, relating to The Penobscot East Branch 1 Driving Company.")

On motion by Mr. Baxter of Portland the House voted to reconsider its vote whereby Senate Doc. No. 130, was passed to be engrossed.

On further motion by the same gentleman, the bill was tabled pending passage to be engrossed.

House 252. An Act to amend Section of Chapter 64 of the Revised Statutes, relating to the care and custody of minor

House 251. An Act to authorize the York Shore Water Company to acquire and own certain local securities.

House 248. An Act to amend Section of Chapter 4 of the Revised Statutes, relating to free public libraries.

House 247. An Act relating to librarians receiving instruction, title amended, "An Act to amend Section of Chapter 4 of the Revised Statutes, relating to librarians receiving instruction

House 246. An Act to establish a legislative reference bureau in the State library.

House 245. An Act relating to State stipend for support of public libraries, title as amended, "An Act to amend Section 78 of Chapter 4 of the Revised Statutes, relating to State stipend for support of public libraries."

Orders of the Day.

Mr. DEARTH of Dexter: Mr. Speaker I move that Senate Bill No. 7, An Act

the enforcement of liens on jewelry, clocks and watches repaired by jewelers, the Senate concurring, be recommitted to a judiciary committee.

The SPEAKER: The Chair informs the gentleman from Dexter that the bill is not in our possession.

Mr. BREWSTER of Portland: Mr. Speaker, the committee on legal affairs wish me to present this report out of order, in order to get the bill printed before the hearing, which is due very shortly and they gave it to me too late to produce last night. It is an act in relation to extending the limits of the York Village Corporation.

The SPEAKER: Does the gentleman ask leave to suspend the rules and introduce this act?

Mr. BREWSTER: Mr. Speaker, there is a report of the committee, sending it back to the House for printing and asking that it be recommitted.

The SPEAKER: And the gentleman's motion is that it be recommitted to the committee on legal affairs?

Mr. BREWSTER: No; that it be printed and then recommitted.

The SPEAKER: The Chair is of the opinion that all the House needs to do is accept the report, and then it will be printed under the rules.

Mr. BREWSTER: Mr. Speaker, the committee makes no report as to whether it ought to pass or not. I think it would be sufficient to accept the report from the committee that it ought to be printed and recommitted.

The pending question being on the motion by Mr. Brewster of Portland that 1. An Act to amend Chapter 455 of the Private and Special Laws of 1901, amended by Chapter 305 of the Private and Special Laws of 1905, entitled "An Act to

incorporate the York Beach Village Corporation," be printed and then recommitted to the committee on legal affairs.

The motion prevailed.

On motion by Mr. Rounds of Portland, bill, An Act authorizing the city of Portland to appropriate money for pensions for teachers in the public schools, was taken from the table.

Mr. ROUNDS: Mr. Speaker, at a meeting of the Portland delegation last night, they wished to have that sent to that delegation.

The pending question being on the motion by Mr. Rounds of Portland to refer bill, An Act authorizing the city of Portland to appropriate money for pensions for teachers in the public schools, to the Portland delegation..

The motion prevailed.

On motion by Mr. Rounds of Portland, An Act to amend Section 3 of Chapter 84, Private and Special Laws of 1875, entitled "An Act relating to the schools in the city of Portland," was taken from the table and, on further motion by the same gentleman, was referred to the Portland delegation.

On motion by Mr. Rounds of Portland, bill, An Act to extend the charter of the Quebec Extension Railway Co., was taken from the table and, on further motion by the same gentleman, was passed to be engrossed.

On motion by Mr. Barnes of Houlton, bill, An Act to amend Revised Statutes of 1916, relating to paupers in plantations, was taken from the table and, on further motion by the same gentleman, was referred to the committee on judiciary.

On motion by Mr. Allan of Portland, Adjourned until 10 o'clock Friday morning, February 16.

SENATE.

Friday, February 16, 1917.

Senate called to order by the President.

Prayer by Rev. Wylie H. Smith of Gardiner.

Journal of previous session read and approved.

On motion by Mr. Chick of Kennebec, the rules were suspended and that Senator introduced the following order:

Ordered, the House concurring, that when the Senate and House adjourn they adjourn to meet Tuesday, February 20 at 10 o'clock in the forenoon.

On further motion by the same Senator the order was passed and sent down for concurrence.

Subsequently the President announced that the House had passed the order in concurrence.

Papers from the House disposed of in concurrence.

House Bills in First Reading.

House 252. An Act to amend Section 45 of Chapter 64 of the Revised Statutes, relating to the care and custody of minors.

House 251. An Act to authorize the York Shore Water Company to acquire and own certain local securities.

House 248. An Act to amend Section 75 of Chapter 4 of the Revised Statutes, relating to free public libraries.

House 247. An Act relating to librarians receiving instruction, title as amended, "An Act to amend Section 82 of Chapter 4 of the Revised Statutes, relating to librarians receiving instruction."

House 246. An Act to establish a legislative reference bureau in the State library.

House 245. An Act relating to State stipend for support of public library, title as amended, "An Act to amend Section 78 of Chapter 4 of the Revised Statutes, relating to State stipend for support of public libraries."

An Act to extend the charter of the Quebec Extension Railway Co., was

taken from the table and, on further motion by the same gentleman, was passed to be engrossed.

From the House: An Act to amend Section 12 of Chapter 43 of the Private and Special Laws of 1899, extending An Act establishing the Rumford Falls Municipal Court.

In the House this bill was recommitted to the committee on legal affairs.

The Senate concurred with the House in recommitting the bill.

From the House:

An Act to amend Section 100 of Chapter 52 of the Revised Statutes relating to loan and building associations.

In the House this bill was recommitted to the committee on legal affairs.

The Senate concurred with the House in recommitting the bill.

The following bills, petitions, etc., were received and on recommendation of the committee on reference of bills were referred to the following committees:

Judiciary.

Mr. Baxter of Sagadahoc: An Act to repeal Section 27, Chapter 51 of the Revised Statutes of Maine, relating to the duties of cashiers to return list of stockholders to the Secretary of State.

Legal Affairs.

Mr. Marshall of Cumberland: An Act relating to bonds in the Probate court given by executors and administrators to obtain license to sell real estate, amending Section 3 of Chapter 76 of the Revised Statutes. (Ordered printed.)

By the same Senator: An Act to amend Section 23 of Chapter 26 of the Revised Statutes, fixing a fee for motor cars, registering in neutral automobile zones. (Ordered printed.)

Sea and Shore Fisheries.

Petition of Fred W. Studley and 85 other citizens and tax payers of Wells, relating to the legal length of lobsters.

Orders.

On motion by Mr. Butler of Knox, it was

Ordered, that the committee on military affairs be granted the use of the Senate Chamber this afternoon at one o'clock.

Bills in First Reading.

S. D. 183. Resolve in favor of Charles F. Barnes for services as page at the organization of the 78th legislature.

Reports of Committees.

Mr. Butler from the committee on Public Utilities, on An Act to extend the charter of the Rockland, South Thomaston and Saint George Railway, reported same in a new draft under the same title, and that it ought to pass.

Mr. Holt from the same committee, on An Act to extend the powers of the Milo Electric Light and Power Company, reported same in a new draft under the same title, and that it ought to pass.

The reports were accepted and the several bills tabled for printing under the joint rules.

Passed to Be Engrossed

H. D. 191. An Act to amend the charter of the Kennebec Log Driving Company as amended by Chapter 402 of the Private and Special Laws of 1885.

H. D. 192. An Act to amend the charter of the Kennebec Log Driving Company as amended by Chapter 171 of the Private and Special Laws of 1879.

H. D. 193. An Act to legalize and confirm the incorporation and doings of the Congregational Church Society of Litchfield, Maine.

H. D. 195. An Act to extend the time in which the Maine Title Guarantee Company is authorized to commence business.

S. D. 6. Resolve, in favor of the cooperative survey of the boundary line

between the state of Maine and the state of New Hampshire.

Mr. BUTLER of Knox: Mr. President: At this time I desire to give notice, as provided by joint rule 14, as appears on page 47 of the Legislative handbook, that I shall on Thursday, February 22, introduce in the Senate an act for the enforcement of liens on watches, clocks and jewelry, for labor and materials furnished in making, altering and repairing same, said act being in substance as follows: I will not read the text of the act, but any member may have it read, I presume, if he wishes. This is in substance the same act introduced in the Senate by me on January 16, which was referred to the judiciary committee, and which said committee reported "ought not to pass," which said report was accepted in the Senate, and by the House in concurrence.

The PRESIDENT: The notice will be received by the Senate and placed on file.

Mr. DAVIES of Cumberland: I move that the notice, and the bill incorporated therein, lie upon the table and be printed.

The motion was agreed to.

The PRESIDENT: There are some bills on the table, gentlemen, that ought to be put along on their course; if you want to get out of here by the first of April we have got to make progress. We cannot make progress with bills on the table.

On motion by Mr. Peterson of Aroostook, adjourned until next Tuesday morning at ten o'clock.

HOUSE.

Friday, February 16, 1917.

The House met according to adjournment and was called to order by the Speaker.

Prayer by the Rev. Wm. H. Brokenhire of Hallowell.

Journal of previous session read and approved.

Papers from the Senate disposed of in concurrence.

From the Senate: An Act to provide police board for the city of Waterville.

In the Senate referred to the committee on legal affairs.

On motion by Mr. Berry of Waterville, tabled pending concurrence and 10 additional copies ordered printed.

From the Senate: Ordered, the Senate concurring, that bill, An Act for the enforcement of liens on jewelry, clocks and watches repaired by jewelers, Senate Bill, No. 7, to be taken from the files for further consideration by this Legislature.

This order was read and passed in the House yesterday, and sent to the Senate.

In the Senate, it was read and indefinitely postponed in non-concurrence.

On motion by Mr. Dearth of Dexter, the House voted to recede and concur with the Senate in the indefinite postponement of the order.

From the Senate: Senate Doc. No. 1. An Act to repeal Chapter 271, Private and Special Laws of 1911, relating to ways and bridges in Plantation No. 14, Washington county.

In the Senate recommitted to the committee on ways and bridges.

In the House, recommitted in concurrence.

Senate Bills on First Reading.

Senate 156. An Act to amend Sections 4 and 5 of Chapter 78 of the Revised Statutes of 1916, relating to the sale of real estate subject to continuing remainders.

Senate 152. An Act to provide whole family protection of members of fraternal benefit societies.

Senate 153. An Act to amend Section 1, Chapter 85, Revised Statutes, relating to the bonds of sheriffs.

From the Senate: Senate 158. An Act to provide a penalty for evading taxicab and public automobile fares.

In the Senate recommitted to the committee on legal affairs.

In the House, recommitted in concurrence.

From the Senate: Senate 19. Report of committee on mercantile affairs and insurance, on bill, An Act to license non-resident brokers, reporting "ought not to pass."

In the Senate, the report was accepted.

In the House, accepted in concurrence.

From the Senate: Ordered, the House concurring, that when the Senate and House adjourn, they adjourn to meet Tuesday, February 20, at ten o'clock in the forenoon.

The order received a passage in concurrence.

The following bills and petitions were presented, and, on recommendation of the committee on reference of bills, were referred to the following committees:

Education.

By Mr. Washburn of Perry: An Act to provide for the distribution of State school funds available for the support of common schools. (2000 copies ordered printed.)

Inland Fisheries and Game.

By Mr. Barnes of Houlton: Remonstrance of Fred W. Barton and 59 others, residents of Houlton, against the passage of An Act to repeal Section 73 of Chapter 33 of the Revised Statutes, relative to Sunday being a closed season for game or birds; also remonstrance of T. P. Williams and 71 others, residents of Houlton against same.

By Mr. Holt of Gouldsboro: Remonstrance of William H. Emery and 31 others, of Eden, Maine, against same; also remonstrance of N. E. Franklin and 46 others of Eden against same.

By Mr. Libby of Litchfield: Remonstrance of E. S. Longley and 40 others of Winthrop against repeal of Sunday law against hunting.

By Mr. Stubbs of Strong: Remonstrance of Rev. C. Woodworth and 15 others against same.

By Mr. Leavitt of Livermore: Remonstrance of S. D. Brown and 25 others against same.

By Mr. Snow of Bluehill: Remonstrance of E. S. Gahan and 46 others against same.

By Mr. Sawyer of Madison: Remonstrance of Rev. William Clements and 13 others against same.

By Mr. Chaplin of Bridgton: Remonstrance of Perley Freeman and 23 others of Harrison against same.

By the same gentleman: Remonstrance of C. N. Davie and 15 others against amending Revised Statutes as to Sunday being a closed time to game or birds.

By Mr. Holt of Gouldsboro: Remonstrance of Horace F. Wescott and 140 others of Ellsworth against same; also remonstrance of H. A. Bickford and 22 others of Southwest Harbor against same; also remonstrance of Charles E. Alexander and 60 others of Ellsworth, Maine, against same; also remonstrance of E. S. Thurston and 22 others of Southwest Harbor against same; also remonstrance of E. S. Thurston and 27 others of Mt. Desert against same.

By Mr. Jennings of Wayne: Remonstrance of J. O. Newton and 31 others against same.

By Mr. Drisko of Addison: Remonstrance of Luther G. Sawyer and others of Columbia against repealing Section 46 of Chapter 33, of Revised Statutes, relating to the digging out of fox dens.

By Mr. Chaplin of Bridgton: Remonstrance of Perley Freeman and 22 others of Harrison against licensing resident hunters.

Judiciary.

By Mr. Brewster of Portland: Act to amend Section 21, Chapter Revised Statutes, relating to regulations for employment of minors between 14 and 16 years of age. (100 copies ordered printed.)

By Mr. Gurney of Portland: An Act to amend Section 10 of Chapter 99 of the Revised Statutes, relative to leases. (500 copies ordered printed.)

Placed on File.

By Mr. Gannet of Augusta: Petition of Mabel Cushing and 14 others of Augusta in favor of Women's Suffrage.

By Mr. Brewster of Portland: Petition of Walter E. Swift and 16 others of Thomaston in favor of same; a petition of Winfield Scott and 19 others of Enfield in favor of same; a petition of Frank E. Briggs and others of Damariscotta in favor of same.

By Mr. Allen of Sanford: Petition of W. T. Crawford and 20 others in favor of same; also petition of Edith B. Hill and 46 others of Springvale in favor of same.

By Mr. Williams of Auburn: Petition of Tascus Atwood and 27 others of Auburn in favor of same.

By Mr. Newcomb of Scarborough: Petition of E. E. Fenderson and 19 others of Biddeford, Saco and Kennebunk, in favor of same; also petition of H. Jordan and 20 others of Cape Elizabeth in favor of same; also petition of Fred N. Newcomb and 35 others of Scarborough in favor of same.

Pensions.

By Mr. Wilson of Portland: An Act to benefit disabled Spanish War Veterans.

Public Utilities.

By Mr. Brewster of Portland: An Act in relation to supplying electric current at reduced rates for educational purposes. (1000 copies ordered printed.)

Sea and Shore Fisheries.

By Mr. Fletcher of Kennebunkport: Petition of G. G. Hutchins and 41 others of York in favor of the nine-inch lobster law; also petition of George

Bridges and 43 others of York in favor of same.

State Sanatoriums.

By Mr. O'Connell of Millinocket: Petition of George W. Stevens and 35 others, residents of Penobscot county, in favor of the passage of the resolve or the establishment of the Northern Maine Sanatorium.

Orders.

On motion by Mr. Garcelon of Auburn, it was

Ordered, that 500 additional copies of House Document No. 107, be printed for the use of the House.

Reports of Committees.

Mr. Stearns from the committee on commerce, reported "ought to pass" on bill, An Act to amend Section 38 of Chapter 40 of the Revised Statutes of 1916, relative to Old Home Week.

Mr. Allan from the committee on public utilities, on bill, An Act to extend the charter of the Lincoln County Street Railway, reported same in a new draft under title of "An Act to extend the charter of the Lincoln County Street Railway" and that the same ought to pass."

Mr. Wilson from same committee, reported "ought to pass" on bill, An Act granting Charles H. Scott the right to maintain a ferry across Eggemoggin Reach in Hancock county.

Mr. Tate from same committee, on bill, An Act to create the Van Buren Sewerage District, reported same in a new draft, under same title and that it ought to pass."

Mr. Rounds from committee on salaries and fees, on bill, An Act to establish the wages of clerks in the offices of Aroostook Registry of Deeds, Southern District, and clerk of courts of Aroostook county, and to secure to such clerk reimbursement for necessary expenses in attendance at the terms of the supreme judicial court held at Caribou, reported the same in a new draft under same title, and that "ought to pass."

The reports were accepted and the several bills ordered printed under the joint rules.

Mr. Descoteaux from the committee

on labor, on bill, An Act relative to the hours of labor of certain employees in and about the stations of railroad corporations, reported "no further legislation at this time deemed necessary."

Mr. Gannett from the committee on public utilities, reported "ought not to pass" on bill, An Act to incorporate the Penobscot River Ferry Company.

Mr. Merrill from the same committee, reported "ought not to pass" on bill, An Act to incorporate the Skowhegan Water District.

Mr. Howard from the committee on salaries and fees, reported "ought not to pass" on bill, An Act amendatory of Chapter 173 of the Public Laws of 1905, to increase the salary of the register of deeds, Southern Registry, Aroostook County.

Same gentleman from same committee, reported "ought not to pass" on bill, An Act to amend Section 1 of Chapter 204 of the Public Laws of 1915, relating to the equalization of the salaries of the registers of probate.

Mr. Jenkins from the same committee reported "ought not to pass," on bill, An Act to establish the salary of the register of deeds of the Southern Registry District of Aroostook county.

The reports were accepted.

First Reading of Printed Bills and Resolves.

House 309. Resolve in favor of the recording and other officers of the House of Representatives of the 77th Legislature for services at the organization of the 78th Legislature.

House 311. Resolve to provide for a survey by the commissioner of sea and shore fisheries of areas suitable for the propagation of clams.

House 310. An Act to provide compensation for town clerks for issuance and recording of burial permits.

Passed to Be Engrossed.

Senate 137. An Act making it unlawful to give checks or drafts on banks where the maker has not sufficient funds or credit to pay same, and providing a penalty therefor.

Senate 138. An Act providing for incorporation of industrial banks.

Senate 140. An Act to extend and amend the charter of the Fairfield and Skowhegan Railway Company.

House 271. An Act to amend Chapter 195 of the Private and Special Laws of 1887, entitled "An Act to amend an act incorporating the city of Waterville."

House 272. An Act to amend Section 56 of Chapter 53 of the Revised Statutes, relating to retiring of guaranty capital of a mutual fire insurance company.

Finally Passed.

Resolve in favor of Rachel Stanley.

Orders of the Day.

Mr. FARRINGTON of Augusta: Mr. Speaker, on the 14th of February, there

was an order passed by the House, strictly House order, providing for the appointment of a committee by the Speaker with reference to the seats in the House. I would move at this time that, under a suspension of the rules, we reconsider the vote whereby that order was given a passage.

The rules being suspended, on motion by Mr. Farrington, the vote was reconsidered whereby the above order received a passage, and on further motion by the same gentleman, the order was tabled.

On motion by Mr. Hart of Holden, Adjourned until ten o'clock, Tuesday morning, February 20.