

MAINE STATE LEGISLATURE

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NEW DRAFT.

SEVENTY-SIXTH LEGISLATURE

HOUSE

NO. 657

House of Representatives, March 22, 1913.

*Reported by Mr. Irving from Committee on Taxation, and
ordered printed under joint rules.*

W. R. ROIX, Clerk.

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND THIRTEEN.

AN ACT to amend Section thirteen, Paragraph two of Chapter nine of the Revised Statutes, relating to the taxation of personal property, as amended by Chapter eighty of the Public Laws of 1909.

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

Section 1. Chapter nine of the Revised Statutes, section 2 thirteen, paragraph two, as amended by chapter eighty of 3 the Public Laws of 1909, is hereby amended by adding to 4 said section the following:

'Provided, however, that pleasure vessels or boats in the 6 state of Maine on the first day of each April whose owners

7 reside without the state, and which are left in this state
8 temporarily by the owners for the purposes of repairs, shall
9 not be taxable under the provisions of this section,' so that
10 said section as amended shall read as follows:

'Sect. 2. Personal property, including yachts and pleasure
12 vessels whether propelled by sail, steam, gasoline or other-
13 wise, which on the first day of each April is within the state
14 and owned by persons residing out of the state or by per-
15 sons unknown; except vessels built, in process of construc-
16 tion, or undergoing repairs, and hides and the leather, the
17 product thereof, when it appears that the hides were sent
18 into the state to be tanned, and to be carried out of the state
19 when tanned, shall be taxed either to the owner, if known,
20 or to the person having the same in possession, or to the
21 person owning or occupying any store, shop, mill, wharf,
22 landing, shipyard or other place therein where said property
23 is on said day, and a lien is created on said property in be-
24 half of such person, which he may enforce for the repay-
25 ment of all sums by him lawfully paid in discharge of the
26 tax. A lien is also created upon the property for the pay-
27 ment of the tax, which may be enforced by the constable
28 or collector to whom the tax is committed, by a sale of the
29 property, as provided in sections twelve, eighteen and nine-
30 teen of chapter ten. If any person pays more than his pro-
31 portionate part of such tax, or if his own goods or property
32 are applied to the payment and discharge of the whole tax,
33 he may recover of the owner such owner's proper share

34 thereof. Persons engaged in tanning leather in the state,
35 shall on or before the first day of each April, furnish to the
36 assessors of the town where they are carrying on said busi-
37 ness, a full account, on oath, of all hides and leather on hand
38 received by them from without the state, and all hides and
39 leather on hand from beasts slaughtered in the state, which
40 last named hides and leather shall be taxed in the town where
41 they were tanned. The words 'vessels built' in the third
42 line shall not be construed so as to include pleasure vessels
43 or boats. Provided, however, that pleasure vessels or boats
44 in the state of Maine on the first day of each April whose
45 owners reside without the state, and which are left in this
46 state by the owners for the purposes of repairs, shall not be
47 taxable under the provisions of this section.'