

MAINE STATE LEGISLATURE

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SEVENTY-NINTH LEGISLATURE

HOUSE NO. 17

House of Representatives, January 17, 1919.

Referred to Committee on Taxation and 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Austin of Milford.

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND
NINE HUNDRED AND NINETEEN

AN ACT to amend section twenty-six of chapter ten of the re-
vised statutes relating to taxation.

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

Section twenty-six of chapter ten of the revised
2 statutes is hereby amended by inserting after the word
3 "kept" in the tenth line of said section, the following words:
4 'and sawed lumber or boards shall be taxed in the town
5 where located on April first,' so that said section as amend-
6 ed shall read as follows:

'Sect. 26. The buildings, lands and other property of man-
2 ufacturing, mining and smelting corporations, not exempt
3 from taxation, and all stock used in factorics, shall be taxed

4 to the corporation, or to the person having possession of
5 its property or stock, in the town or place where the build-
6 ings and lands are situated and where the property is kept,
7 or where the stock is manufactured; and the buildings and
8 lands and other property of agricultural and stock raising
9 corporations shall be taxed to the corporation, or to the
10 person having possession of its property, in the town where
11 the buildings and lands are situated and where the personal
12 property is kept; and sawed lumber or boards shall be taxed
13 in the town where located on April first; and there shall be
14 a lien for one year on such property and stock for payment
15 of such tax; and it may be sold for payment thereof, as in
16 other cases; and shares of the capital stock of such cor-
17 porations shall not be taxed to their owners.'