

MAINE STATE LEGISLATURE

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SEVENTY-NINTH LEGISLATURE

HOUSE

NO. 27

House of Representatives, Jan. 23, 1919.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Weatherbee of Lincoln.

STATE OF MAINE

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

AN ACT to Amend Paragraph 1 of Section 14 of Chapter 10
of the Revised Statutes of 1916, Relating to the Taxation
of Personal Property.

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

Paragraph one of section fourteen of chapter ten of the
2 revised statutes is hereby amended by adding after the
3 word "year" in the ninth line of said paragraph the fol-
4 lowing: 'All pulp wood, cord wood and logs shall be tax-
5 able in the town where located on the first day of April
6 each year,' so that said paragraph as amended shall read
7 as follows:

'All personal property employed in trade, in the erection

2 of buildings or vessels, or in the mechanic arts, shall be
3 taxed in the town where so employed on the first day of
4 each April; provided, that the owner, his servant, sub-
5 contractor or agent, so employing it, occupies any store,
6 storehouse, shop, mill, wharf, landing place or shipyard
7 therein for the purpose of such employment. Portable mills,
8 logs in any town to be manufactured therein, and all man-
9 ufactured lumber excepting lumber in the possession of a
10 transportation company and in transit, shall be taxed in
11 the town where situated on the first day of April each year.
12 All pulp wood, cord wood, logs, wood and lumber shall be
13 taxable in the town where located on the first day of April
14 each year.'