

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

SEVENTY-NINTH LEGISLATURE

HOUSE

NO. 41

House of Representatives, Jan. 28, 1919.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Garcelon of Auburn.

STATE OF MAINE

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

AN ACT to amend section thirteen of chapter ten of the Revised Statutes, relating to the Assessment of Taxes.

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

Section thirteen of chapter ten of the Revised Statutes is
2 hereby amended by adding at the end of said section the fol-
3 lowing: 'provided, however, that personal property employed
4 in trade shall be taxed on the average amount kept on hand
5 for sale during the preceding year, or any portion of that
6 period when the business has not been carried on for a
7 year,' so that said section as amended shall read as follows:

'Sect. 13. All personal property within or without the
2 state, except in cases enumerated in the following section,

3 shall be assessed to the owner in the town where he is an
4 inhabitant on the first day of each April; provided, however,
5 that personal property employed in trade shall be taxed on
6 the average amount kept on hand for sale during the preced-
7 ing year, or any portion of that period when the business has
8 not been carried on for a year.'