

MAINE STATE LEGISLATURE

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SEVENTY-NINTH LEGISLATURE

HOUSE

NO. 105

House of Representatives, Feb. 6, 1919.

Introduced by Mr. Cunningham of Patten. By Mr. Cunningham of Patten tabled for printing pending reference to a committee and 500 copies ordered printed.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Cunningham of Patten.

STATE OF MAINE

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

AN ACT to amend section fourteen, paragraph one, of chapter ten of the Revised Statutes, relating to the Taxation of Personal Property.

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

Section fourteen, paragraph one, of chapter ten of the
2 revised statutes is hereby amended by inserting after the
3 word "trade" in the first line, the words 'stored awaiting sale
4 or shipment,' so that said section as amended shall read as
5 follows:

'All personal property employed in trade, stored awaiting
2 sale or shipment in the erection of buildings or vessels, or

3 in the mechanic arts, shall be taxed in the town where so
4 employed on the first day of each April; provided, that
5 the owner, his servant, sub-contractor or agent, so employ-
6 ing it, occupies any store, storehouse, shop, mill, wharf,
7 landing place or shipyard therein for the purpose of such
8 employment.

Portable mills, logs in any town to be manufactured there-
2 in, and all manufacutered lumber excepting lumber in the
3 possession of a transportation company and in transit, shall
4 be taxed in the town where situated on the first day of April
5 each year.'