

MAINE STATE LEGISLATURE

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EIGHTY-FOURTH LEGISLATURE

House Document

No. 497

H. P. 1442

House of Representatives, Feb. 27, 1929.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Heath of Guilford.

STATE OF MAINE

**IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND TWENTY-NINE**

AN ACT Relating to the Assessment of Taxes on Personal
Property.

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

Section thirteen of chapter ten of the revised statutes as
2 amended by chapter eighty-two of the public laws of nine-
3 teen hundred and nineteen, is hereby amended by adding
4 at the end of said section the following: 'and provided,
5 further, that when authorized by the voters in any city,
6 town, or plantation, at any election or regularly called town
7 meeting, for that purpose, an excise tax on gross sales
8 of personal property employed in trade therein, may be
9 assessed and collected in that city, town, or plantation, of

10 all wholesale and retail merchants, in lieu of tax on average
11 amount of personal property employed in trade; the rate
12 of said excise tax and time of payment to be determined
13 by the assessors, but shall not exceed rate on real and per-
14 sonal property,' so that said section, as amended, shall read
15 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, how-
5 ever, that personal property employed in trade shall be taxed
6 on the average amount kept on hand for sale during the
7 preceding year, or any portion of that period when the
8 business has not been carried on for a year; and provided,
9 further, that when authorized by the voters in any city,
10 town, or plantation, at any election or regularly called town
11 meeting, for that purpose, an excise tax on gross sales of
12 personal property employed in trade therein, may be as-
13 sessed and collected in that city, town, or plantation, of all
14 wholesale and retail merchants, in lieu of tax on average
15 amount of personal property employed in trade; the rate
16 of said excise tax and time of payment to be determined
17 by the assessors, but shall not exceed rate on real and
18 personal property.