

MAINE STATE LEGISLATURE

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EIGHTY-FIFTH LEGISLATURE

Legislative Document

No. 234

H. P. 712

House of Representatives, Jan. 29, 1931.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Rounds of Portland.

STATE OF MAINE

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

AN ACT Relating to Taxation of Vessels and Barges.

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

Taxation of vessels and barges. Section twenty-nine of chapter thirteen of the revised statutes is hereby amended by striking out in the second line of said section the word "sailing", and by striking out the last sentence of said section, so that said section as amended shall read as follows:

'Sect. 29. Vessels and barges, rate of taxation. All vessels and barges registered or enrolled under the laws of the United States or foreign governments, owned wholly or in part by inhabitants of this state, shall be taxed upon an appraised value of twenty dollars a ton, gross tonnage, for new vessels and barges completed on or before the first day of April of each year. Vessels or barges one year old or more shall be reduced in value at the rate of one dollar a ton a year for each additional year of age, until they shall have reached the age of seventeen years, at and after which time said vessels and barges shall be taxed upon an appraised value of three dollars a ton, gross tonnage.'

Sect. 2. Steam barges, how taxed. Section thirty of chapter thirteen of the revised statutes is hereby amended by striking out the last sentence of said section, so that said section as amended shall read as follows:

'Sect. 30. How rebuilt vessels and barges shall be taxed. Vessels and barges when rebuilt shall be taxed on the same valuation as vessels and barges of one-half the age of such rebuilt vessels or barges. A vessel or barge shall be regarded as rebuilt only on an expenditure being made of not less than forty per cent of the cost of such vessel or barge if built entirely new. Vessels and barges if repaired to the extent of twenty-five per cent of the cost of such vessel or barge if built entirely new, shall be taxed upon the same valuation as vessels and barges of five-eighths the age of such repaired vessel or barge.'