

MAINE STATE LEGISLATURE

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N I N E T Y - F O U R T H L E G I S L A T U R E

Legislative Document

No. 1387

H. P. 2004

House of Representatives, March 22, 1949.

Received by unanimous consent, referred to Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Chase of Cape Elizabeth.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-NINE

AN ACT Relating to Taxation of Personal Property.

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

R. S., c. 81, § 13, sub-§ I, repealed and replaced. Subsection I of section 13 of chapter 81 of the revised statutes, as amended by section 2 of chapter 258 of the public laws of 1945, is hereby repealed and the following enacted in place thereof:

I. The following enumerated personal property, except products intended for manufacture by the owner into other products and except merchandise in the possession of a transportation company or other carrier for the purpose of transporting the same, shall be taxed in the town where located on the 1st day of April each year:

A. Personal property employed in trade; personal property employed in the erection of buildings or vessels; personal property employed in the mechanic arts; provided that the owner, his servant, subcontractor or agent so employing it occupies any store, storehouse, shop, mill, wharf, landing place or shipyard therein for the purpose of such employment;

B. Portable mills;

- C. Logs in any town to be manufactured therein;
- D. Manufactured lumber;
- E. Potatoes stored awaiting sale or shipment, except those owned by and in the possession of the producer;
- F. House trailers not properly to be taxed as stock in trade;
- G. Store furnishings, fixtures and equipment;
- H. Office furniture, furnishings, fixtures and equipment;
- I. Professional libraries, apparatus, implements and supplies;
- J. Coin-operated vending or amusement devices;
- K. Manufactured merchandise, awaiting sale or shipment.'