

MAINE STATE LEGISLATURE

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DOCUMENTS

PUBLISHED BY ORDER OF

THE LEGISLATURE

OF THE

STATE OF MAINE.

1867.

AUGUSTA:
STEVENS & SAYWARD, PRINTERS TO THE STATE.
1867.

FORTY-SIXTH LEGISLATURE.

HOUSE.

No. 87.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND SIXTY-SEVEN.

AN ACT to amend section eleven of chapter six of the revised statutes, relating to taxation.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows :

SECTION 1. The first division of section eleven of 2 chapter six of the revised statutes, is hereby amended, 3 so as to read as follows : “All goods, wares and mer- 4 chandise, all logs, timber, boards and other lumber, 5 and all stock in trade, including stock employed in 6 the business of any of the mechanic arts, in any town 7 within this state other than where the owners reside, 8 shall be taxed in such town, if the owners, their ten- 9 ants, or any person contracting under them, for the

10 building of any house, shop, store or vessel, occupy
11 any store, shop, mill, wharf or shipyard therein, for
12 the purposes of such tenancy or contract, and shall not
13 be taxable where the owner or owners reside.

SECT. 2. This act shall take effect when approved.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES, }
February 16, 1867. }

Reported by Mr. DOWNES, from the Committee on the Judiciary.

FRANKLIN M. DREW, *Clerk.*