

# MAINE STATE LEGISLATURE

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# ONE HUNDRED AND FIRST LEGISLATURE

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**Legislative Document**

**No. 1225**

H. P. 838

House of Representatives, February 7, 1963

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

HARVEY R. PEASE, Clerk

Presented by Mr. Drake of Bath.

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## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-THREE

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### AN ACT Establishing an Excise Tax on Livestock.

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

**Sec. 1. R. S., c. 91-A, § 10, sub-§ V, ¶ C, repealed and replaced.** Paragraph C of subsection V of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955 and as amended, is repealed and the following enacted in place thereof:

‘C. Birds of all species to the number of 100 in the aggregate and all horses, mules, cattle, sheep, swine, goats, and other livestock which are taxed under section 133.’

**Sec. 2. R. S., c. 91-A, § 133, additional.** Chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended by adding a new section 133 to read as follows:

#### ‘Excise Tax on Livestock.

##### Sec. 133. Excise Tax on livestock.

**I. Excise tax on livestock.** An excise tax shall be levied annually with respect to each calendar year on all livestock within the State on the first day of April which were born before the first day of January at the following rates: Horses, mules, ponies, donkeys and cattle, \$1 per head; sheep, swine, goats and other species, 50c per head.

**II. Where taxes collected.** The tax shall be collected by the municipality where the livestock are regularly kept as provided by section 9. Assessors shall continue to list numbers of livestock.

**III. Collection.** In municipalities the municipal tax collector shall collect the tax and deposit the money received with the municipal treasurer monthly. The tax collector shall report to the municipal officers at the end of the municipal year, showing the total amount of such excise tax collected by him and the amounts applying to each year. In unorganized places the county commissioners shall appoint agents to collect the tax. Such agents shall deposit the taxes collected with the county treasurer and shall be paid a reasonable fee from the county treasury on order of the county commissioners.

**IV. When tax due.** The tax shall be due and payable on the first day of April, and if not paid by the 30th day of April, shall bear interest at 6% thereafter. Payment may be enforced as provided by sections 98 to 108.'