

MAINE STATE LEGISLATURE

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(EMERGENCY)

ONE HUNDRED AND FIRST LEGISLATURE

Legislative Document

No. 1229

H. P. 842

House of Representatives, February 7, 1963

Referred to Committee on Taxation. Sent up for concurrence and 1,000 copies ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Kent of Benton.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-THREE

**AN ACT Relating to Taxation of Business of Raising Domestic Fowl
Exclusively for Meat Purposes.**

Emergency preamble. Whereas, acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, excise taxes levied by municipalities are vital to the existence and well-being of the inhabitants of such municipalities; and

Whereas, the following legislation is vitally necessary to permit the assessment of an excise tax in 1963; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore

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

Sec. 1. 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 Business of Raising Domestic Fowl Exclusively for Meat Purposes.

Sec. 133. Tax on business of raising domestic fowl. The business of raising domestic fowl exclusively for meat purposes shall be taxed in the place where such fowl are raised. The tax shall be 1¢ per square foot of house capacity, and

shall be in lieu of any other municipal property tax on such fowl. The tax as computed in accordance with this section shall be included in the lists of taxes committed to the tax collector under section 37, and in the assessment record under section 39, but no valuation need be assigned to such fowl.

If the business has been carried on for less than one year the tax shall be 10 times the number of square feet of house capacity divided by 12, times the number of months or part thereof that the business has been carried on. The business shall be considered as being carried on during normal clean-out periods. The formula set forth in this paragraph shall not apply where 4 or more successive lots of fowl have been grown in the house during the year.

The tax shall be assessed upon the owner of the domestic fowl raised exclusively for meat purposes or may be assessed upon the person in possession. If assessed upon the person in possession, he shall have the same right to recover said tax as is provided for in section 9, subsection III, paragraph B.

When the business is so taxed, domestic fowl raised exclusively for meat purposes shall not be taxed under section 9, subsection IV.

The absence of fowl on April 1st shall not be conclusive evidence as to the nonoperation of the business of raising domestic fowl exclusively for meat purposes.'

Sec. 2. R. S., c. 91-A, § 9, sub-§ III-A, repealed. Subsection III-A of section 9 of chapter 91-A of the Revised Statutes, as enacted by chapter 297 of the public laws of 1957 and as amended, is repealed.

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.