

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

Legislative Document

No. 1587

H. P. 1106

House of Representatives, June 11, 1963

Reported by a Majority of the Committee on Taxation and printed under
Joint Rules No. 10.

HARVEY R. PEASE, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-THREE

AN ACT Establishing an Excise Tax on Livestock.

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 R. S., c. 91-A, § 10, sub-§ V, ¶ C, repealed and replaced.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91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, and as amended, is repealed and the following enacted in place thereof: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 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: Draft horses, mules, ponies, donkeys and neat cattle, \$1 per head; sheep, swine and goats, 25¢ per head.

II. Where tax collected. The tax shall be collected in the place where the livestock is regularly kept. Assessors in municipalities shall list the numbers of livestock by kind and give that list to the tax collector prior to May 1st.

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 make a list of the livestock by number and kind and 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 each May, and if not paid by the 31st day of May shall bear interest at 6% commencing May 1st. Payment may be enforced as provided by sections 98 to 108.