

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 1154

H. P. 857

House of Representatives, February 10, 1965

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

JEROME G. PLANTE, Clerk

Presented by Mr. Cottrell of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-FIVE

AN ACT Relating to Municipal Taxation of Railroad Companies.

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

R. S., T. 36, § 561, amended. Section 561 of Title 36 of the Revised Statutes is amended to read as follows:

‘§ 561. Railroad buildings

The buildings of every railroad corporation or association, whether within or without the located right-of-way, and its lands and fixtures, **excluding tracks**, outside of its located right-of-way, are subject to taxation in the places in which the same are situated, as other property is taxed therein, and shall be regarded as nonresident land.’