MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

Legislative Document

No. 224

H. P. 161

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Cote of Lewiston.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SIXTY-SEVEN

AN ACT Exempting Boats and Boat Motors from Property Tax.

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

R. S., T. 36, § 1491, additional. Title 36 of the Revised Statutes is amended by adding a new section 1491, as follows:

§ 1491. Municipal tax exemption on boats

Boats and boat motors shall be exempt from municipal taxation as personal property.