

MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

Legislative Document

No. 1329

H. P. 920

House of Representatives, March 2, 1967

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Drummond of Sidney.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-SEVEN

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 R. S., T. 36, § 655, sub-§ 1, ¶ C, repealed and replaced. Paragraph C of subsection 1 of section 655 of Title 36 of the Revised Statutes is repealed and the following enacted in place thereof: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 1482, subsection 1, paragraph D.

Sec. 2. R. S., T. 36, § 1482, sub-§ 1, ¶ D, additional. Subsection 1 of section 1482 of Title 36 of the Revised Statutes, as amended, is further amended by adding a new paragraph D to read as follows:

D. 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, \$1.50 per head; sheep, swine and goats, 25c per head.

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.

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 exercise tax collected by him and the amounts applying to each year. In unorganized places the county commissioners shall ap-

point 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.

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 991 to 998 and sections 905, 1031 and 1032.