

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 115

H. P. 107

House of Representatives, January 9, 1969

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Susi of Pittsfield.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-NINE

AN ACT Relating to Taxation of Railroad Located Right-of-Way.

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 outside of its located right-of-way, **and so much of its located right-of-way over which railroad service has been abandoned,** 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.