

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 644

H. P. 490 House of Representatives, February 5, 1969
Referred to Committee on Taxation. Sent up for concurrence and 1,000
ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Hunter of Durham.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-NINE

AN ACT Relating to the Taxation of Farm Machinery, Equipment, Fowl, Broilers and Livestock.

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

Sec. 1. R. S., T. 36, § 603, sub-§ 4, repealed. Subsection 4 of section 603 of Title 36 of the Revised Statutes, as amended, is repealed.

Sec. 2. R. S., T. 36, § 603, sub-§ 5, repealed. Subsection 5 of section 603 of Title 36 of the Revised Statutes is repealed.

Sec. 3. R. S., T. 36, § 603, sub-§ 9, amended. Subsection 9 of section 603 of Title 36 of the Revised Statutes is amended to read as follows :

9. Certain corporations. The personal property of manufacturing, mining and smelting ~~agricultural and stock raising~~ corporations, and corporations organized for the purpose of buying, selling and leasing real estate shall be taxed to the corporation or to the persons having possession of such property in the place where situated, except as provided in subsection 1.

Sec. 4. R. S., T. 36, § 608, repealed. Section 608 of Title 36 of the Revised Statutes is repealed.

Sec. 5. R. S., T. 36, § 655, sub-§ 1, ¶ C, repealed and replaced. Paragraph C of subsection 1 of section 655 of Title 36 of the Revised Statutes is repealed and the following enacted in place thereof :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. Mules, horses, neat cattle, sheep, swine, domestic fowl, broilers, goats, turkeys, ducks and geese.

Sec. 6. R. S., T. 36, § 655, sub-§ 1, ¶ L, additional. Subsection 1 of section 655 of Title 36 of the Revised Statutes, as amended, is further amended by adding a new paragraph L, to read as follows:

L. All farm machinery and equipment, including motor vehicles, provided that motor vehicles licensed for use on highways shall be subject to the excise tax.