MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 824

H. P. 613 House of Representatives, February 11, 1971 Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Morrell of Brunswick.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SEVENTY-ONE

AN ACT Repealing the Farm Machinery Tax Exemption.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the 104th Legislature in special session enacted legislation which exempted farm machinery from the personal property tax; and

Whereas, this exemption has resulted in considerable property tax loss, especially in those municipalities where farming is the predominant industry; and

Whereas, the following legislation is vitally necessary to aid municipalities in carrying out their governmental duties; and

Whereas, in the judgment of the Legislature these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

R. S., T. 36, § 655, sub-§ 1, ¶ M, repealed. Paragraph M of subsection 1 of section 655 of Title 36 of the Revised Statutes, as enacted by chapter 562 of the public laws of 1969, is repealed.

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.

STATEMENT OF FACT

The purpose of this bill is reflected in the emergency preamble.