ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document   No. 1276

H. P. 924   House of Representatives, March 2, 1971
   Referred to Committee on Taxation. Sent up for concurrence and ordered printed.
                                          BERTHA W. JOHNSON, Clerk
   Presented by Mr. Littlefield of North Berwick.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SEVENTY-ONE

AN ACT Providing that House Trailers on Land Owned by the Owner of the Trailer Shall be Taxed as Real Estate.

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

Sec. 1. **R. S., T. 36, § 551, amended.** Section 551 of Title 36 of the Revised Statutes, as amended by section 1 of chapter 271 of the public laws of 1967, is further amended to read as follows:

§ 551. Real estate; defined

Real estate, for the purposes of taxation, shall include all lands in the State and all buildings ~~house trailers~~ and other things affixed to the same, together with the water power, shore privileges and rights, forests and mineral deposits appertaining thereto; interests and improvements in land, the fee of which is in the State; interests by contract or otherwise in real estate exempt from taxation; and lines of electric light and power companies. Buildings ~~and house trailers~~ on leased land or on land not owned by the owner of the buildings shall be considered real estate for purposes of taxation and shall be taxed in the place where said land is located. **House trailers, except stock in trade, shall be considered real estate for purposes of taxation.**

Sec. 2. **R. S., T. 36, § 603, sub-§ 2, ¶ G, amended.** Paragraph G of subsection 2 of section 603 of Title 36 of the Revised Statutes, as amended by section 1 of chapter 15 of the public laws of 1967, is further amended to read as follows:

   G. All ~~house and~~ camp trailers, as defined in section 1481, except those taxed as stock in trade.

STATEMENT OF FACT

Treating all house trailers the same for the purposes of taxation will improve the collection of taxes assessed on said trailers by enabling the collector to place tax lien mortgages on the trailers owned by delinquent taxpayers.