

# ONE HUNDRED AND FIFTH LEGISLATURE

## Legislative Document

### No. 1380

S. P. 463

In Senate, March 16, 1971

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

HARRY N. STARBRANCH, Secretary Presented by Senator Martin of Piscataquis.

## STATE OF MAINE

# IN THE YEAR OF OUR LORD NINETEEN HUNDRED SEVENTY-ONE

### AN ACT to Provide for the Taxation of Pulpwood and Logs in Place Where Situated.

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

**R. S., T. 36, § 603, sub-§ 2, ¶ A-1, additional.** Subsection 2 of section 603 of Title 36 of the Revised Statutes, as amended, is further amended by adding a new paragraph A-1, to read as follows.

#### A-1. Pulpwood and logs.

### STATEMENT OF FACT

The purpose of this bill is to provide for the taxation of pulpwood and logs where located. Pulpwood and logs located in a place other than the residence of the owner is difficult to assess because the assessors of the place of residence of the owner have no way of independently discovering the existence of said pulpwood and logs.