

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

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Legislative Document

No. 1042

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H. P. 851

House of Representatives, March 15, 1977

On Motion of Mr. Carey of Waterville referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mrs. Prescott of Hampden.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

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AN ACT Relating to Taxable Personal Property.

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

Sec. 1. 36 MRSA § 601 is repealed and the following enacted in its place:

§ 601. Personal property defined.

Personal property, for the purposes of taxation, is restricted to those items listed in sections 602 and 603.

Sec. 2. 36 MRSA § 602 is repealed and the following enacted in its place:

§ 602. Personal property taxable where located

1. Items taxable. The following items of personal property are taxable where located on April 1st to the owner or to the person having the same in possession:

- A. Liquefied petroleum gas installations together with tanks or other containers used in connection therewith;
- B. Portable mills;
- C. Store and office fixtures, furniture, furnishings and equipment;
- D. Professional libraries, apparatus, implements and supplies;
- E. Coin operated vending, service or amusement devices;
- F. Camp trailers as defined in section 1481;
- G. Ski tows, chairlifts and related equipment;

- H. Advertising signs;
- I. Fuel tanks, pumps and related equipment;
- J. Aboveground swimming pools;
- K. Industrial and commercial personal property, including all fixtures, furniture, furnishings and equipment, but excluding all inventory used in the procurement or processing of natural resources, in the production or distribution of electrical energy, in the construction trades, in the assembly, fabrication, processing, manufacture, storage or warehousing of tangible personal property, except for pollution control facilities as defined in section 656, subsection 1, paragraph E;
- L. Television and radio transmitting equipment;
- M. Commercial trailers;
- N. Watercraft owned by nonresidents, except that watercraft which is in the process of construction or is in this State primarily for the purpose of storage or repair is exempt from taxation;
- O. Farm machinery, except non-self-propelled farm machinery used exclusively in production of hay and field crops which is exempt to the aggregate actual market value not exceeding \$5,000;
- P. Vehicles as defined in section 1481 not excised as of the municipality's commitment date.

Sec. 3. 36 MRSA § 603, as last amended by PL 1973, c. 592, §§ 7-11, is repealed and the following enacted in its place:

§ 603. Personal property taxable at place of residence of owner

1. Taxable items. The following items of personal property are taxable to the owner in the place where he resides.

- A. Watercraft owned by residents of this State.

Sec. 4. 36 MRSA §§ 609 and 610 are repealed.

Sec. 5. 36 MRSA § 655, as last amended by PL 1973, c. 788, §§ 180 and 182, are repealed.

### STATEMENT OF FACT

The purpose of this bill is to define which specific revenue items are taxable. Presently, the tax law allows towns to tax these items.

The bill does not intend to include items such as snow blowers, chain saws and lawn mowers under the personal property tax.