

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 1290

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S.P. 393

In Senate, February 27, 1997

**An Act to Clarify Laws Relating to Situs Taxation of Bulk Solid Waste Containers.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator JENKINS of Androscoggin.  
Cosponsored by Senators: O'GARA of Cumberland, RUHLIN of Penobscot, Representative:  
VIGUE of Winslow.

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

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Sec. 1. 36 MRSA §603, sub-§2, as amended by PL 1973, c. 592, §§8 to 10, is further amended to read:

2. Enumeration. Personal property enumerated in this subsection shall-be is taxed in the place where situated.;

A. Portable mills.;

C. All store fixtures, office furniture, furnishings, fixtures and equipment.;

D. Professional libraries, apparatus, implements and supplies.;

E. Coin-operated vending or amusement devices.;

G. All camp trailers, as defined in section 1481.;

H. Television and radio transmitting equipment.;

I. Containers for the collection of solid waste, other than those owned by the owner of the premises upon which they are situated.

SUMMARY

This bill clarifies the law regarding the taxation of containers used for the collection of solid waste.