
FORTY-SEVENTH LEGISLATURE.

HOUSE.

No. 79.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND SIXTY-EIGHT.

AN ACT to amend section one of chapter one hundred and five of the public laws of the year one thousand eight hundred and sixty-seven.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows :

SECTION 1. Section one of chapter one hundred and
2 five of the public laws of the year one thousand eight
3 hundred and sixty-seven is hereby amended, by adding
4 at the close of said section the following words, "if in
5 this state, but if the owner or owners reside out of
6 this state, they shall be taxable as hereinbefore pro-
7 vided," so that said section as amended shall read :

8 The first division of section eleven of chapter six of
9 the revised statutes is hereby amended so as to read

10 as follows :—All goods, wares and merchandise, all
11 logs, timber, boards and other lumber, and all stock
12 in trade, including stock employed in the business of
13 any of the mechanic arts in any town within this state
14 other than where the owners reside, shall be taxed in
15 such town, if the owners, their tenants, or any person
16 contracting under them for the building of any house,
17 shop, store or vessel, occupy any store, shop, mill,
18 wharf or shipyard therein for the purposes of such
19 tenancy or contract, and shall not be taxable where
20 the owner or owners reside, if in this state, but if the
21 owner or owners reside out of this state they shall be
22 taxed as hereinbefore provided.

SECT. 2. This act shall take effect when approved.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES, }
February 11, 1868. }

Reported from the Committee on the Judiciary, by Mr. DOWNES
of Calais.

S. J. CHADBOURNE, *Clerk.*