

# MAINE STATE LEGISLATURE

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# FORTY-EIGHTH LEGISLATURE.

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SENATE.

No. 49.

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## STATE OF MAINE.

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

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AN ACT to amend chapter one hundred and sixty-five of the public laws of eighteen hundred and sixty-eight, relating to taxable property.

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

SECTION 1. Section one of chapter one hundred and two sixty-five of the public laws of the year one thousand three eight hundred and sixty-eight, is hereby amended, so four as to read as follows :

five *Sect.* 1. The first division of section eleven of six chapter six of the revised statutes, is hereby amended, seven so as to read as follows : All goods, wares and merchandise, all logs, timber, boards and other lumber, eight and all stock in trade, including stock employed in nine ten the business of any of the mechanic arts in any town

11 within this state other than where the owners reside,  
12 shall be taxed in such town, if the owners, their  
13 tenants, or any person contracting under them for the  
14 building of any house, shop, store or vessel, occupy  
15 any store, shop, mill, wharf, landing or shipyard  
16 therein, for the purposes of such tenancy or contract,  
17 and shall not be taxable where the owner or owners  
18 reside, if in this state ; but if the owner or owners  
19 reside out of this state they shall be taxed as herein-  
20 before provided.

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

STATE OF MAINE.

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In SENATE, March 1, 1869.

Reported by Mr. BOLSTER, from the Committee on the Judiciary, and printed under the Joint Rule.

THOMAS P. CLEAVES, *Secretary.*