

MAINE STATE LEGISLATURE

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Fifty-Seventh Legislature.

HOUSE.

No. 134.

STATE OF MAINE.

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

AN ACT to amend section thirty of chapter six of the revised statutes, relating to taxation of corporate property.

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

Section thirty of chapter six of the revised statutes, 2 is hereby amended by inserting in the second line, 3 after the word "manufacturing," the words "mining 4 and smelting," so that section when amended shall 5 read as follows:

6 *Sect. 30.* The buildings, lands and other property 7 of manufacturing, mining and smelting corporations, 8 made personal property by their charters and not ex- 9 empt from taxation, and all stock used in factories, 10 shall be taxed to the corporation or to the persons

11 having possession of their property or stock, in the
12 town or place where the corporations are established,
13 or the stock is manufactured; and there shall be a lien
14 for one year on such property and stock for the pay-
15 ment of such tax, and it may be sold for the payment
16 thereof as in other cases; and the shares of the capital
17 stock of such corporations shall not be taxed to their
18 owner.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES, }
February 8, 1878. }

Reported from the Committee on the Judiciary, by Mr. DRINK-
WATER of Ellsworth, and ordered printed under the Joint Rule.

ORAMANDAL SMITH, *Clerk.*