

MAINE STATE LEGISLATURE

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FIFTY-EIGHTH LEGISLATURE.

HOUSE.

No. 129.

STATE OF MAINE.

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

AN ACT to amend chapter six of the revised statutes, concerning taxes.

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

Section twenty-seven of chapter six of the revised
2 statutes, is hereby amended so as to read as follows:
3 *Sect. 27.* Partners in mercantile and other busi-
4 ness, whether residing in the same or different
5 towns, may be jointly taxed, under their partner-
6 ship name, in the town where their business is
7 carried on, for all the personal property enumerated
8 in the first paragraph of section fourteen, employed
9 in such business, and if they have places of busi-
10 ness in two or more towns, they shall be taxed in
11 each town for the portion of property employed

12 therein; excepting if any portion of such property
13 is placed, deposited or situated in a town other
14 than where their place of business is, under the
15 circumstances specified in the first paragraph of
16 section fourteen, they shall be taxed therefor in
17 such other town; and in these cases they shall be
18 jointly and severally liable for such tax.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES, }
February 11, 1879. }

Reported from the Committee on the Judiciary by Mr. LOCKE
of Portland, and ordered printed under the Joint Rule.

B. L. STAPLES, *Clerk.*