

# MAINE STATE LEGISLATURE

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# SIXTY-FIRST LEGISLATURE.

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HOUSE.

No. 56.

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## STATE OF MAINE.

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

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AN ACT relating to taxes on personal property.

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

Specification one of section fourteen of chapter  
2 six of the revised statutes, as amended by chapter  
3 twenty-eight of the public laws of eighteen  
4 hundred and eighty-one, is hereby amended so as  
5 to be as follows:

6 *First.* All personal property employed in trade,  
7 in the erection of buildings or vessels, or in the  
8 mechanic arts, shall be taxed in the town where so  
9 employed on the first day of April in each year;  
10 *provided,* the owner, his servant, sub-contractor or  
11 agent, so employing them, occupies any store,  
12 shop, mill, wharf, landing place or ship yard  
13 therein for the purpose of such employment.



STATE OF MAINE.

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IN HOUSE OF REPRESENTATIVES, }  
February 5, 1883. }

Reported by Mr. THOMPSON, from the Committee on Revision  
of Statutes, and ordered printed.

ORAMANDAL SMITH, *Clerk.*