

# MAINE STATE LEGISLATURE

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# SIXTY-FIRST LEGISLATURE.

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HOUSE.

No. 69.

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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 to amend section three of chapter two hundred and forty-four of the laws of eighteen hundred and eighty, entitled “an act to tax express corporations, companies or persons carrying on express business in this state.”

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

Section three of chapter two hundred and forty-  
2 four of the public laws, approved the nineteenth  
3 day of March, one thousand eight hundred and  
4 eighty, is hereby amended by adding thereto the  
5 following: “except, however, that real estate  
6 owned by such corporations, companies or persons  
7 shall be taxed in the municipality where the same  
8 is situated as non-resident real estate; but the

9 amount of taxes assessed upon such portion of real  
10 estate owned and actually used by them in the  
11 transaction of their business shall be deducted by  
12 the governor and council from the tax herein  
13 provided," so that said section as amended shall  
14 read as follows:

15 " *Sect. 3.* The tax assessed upon corporations,  
16 companies and persons as aforesaid, shall be for  
17 the year commencing April one, in the year of our  
18 Lord eighteen hundred and eighty, and for every  
19 subsequent year, and payable to the state treasurer  
20 on or before the first day of May annually after-  
21 wards, and shall be in lieu of all local taxation, ex-  
22 cept, however, that real estate owned by such cor-  
23 porations, companies or persons shall be taxed in  
24 the municipality where the same is situated as non-  
25 resident real estate; but the amount of taxes as-  
26 sessed upon such portion of real estate owned and  
27 actually used by them in the transaction of their  
28 business shall be deducted by the governor and  
29 council from the tax hereby provided."

STATE OF MAINE.

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In HOUSE OF REPRESENTATIVES, }  
February 8, 1883. }

Reported by Mr. STEVENS, from the Committee on Railroads,  
and ordered printed.

ORAMANDAL SMITH, *Clerk.*