

# MAINE STATE LEGISLATURE

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# SEVENTY-THIRD LEGISLATURE

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HOUSE.

No. 109

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## STATE OF MAINE.

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IN THE YEAR OF OUR LORD ONE THOUSAND NINE  
HUNDRED AND SEVEN.

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AN ACT to amend section twenty-five of chapter nine of the  
Revised Statutes relating to taxation of property of manu-  
facturing, mining and smelting corporations.

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

Section 1. Section twenty-five of chapter nine of the  
2 Revised Statutes is hereby amended by inserting after the  
3 word manufactured in the sixth line thereof, the words 'and  
4 the buildings and lands and other property of agricultural  
5 and stock raising corporations shall be taxed to the corpora-  
6 tion, or to the person having possession of the property, in  
7 the towns where the buildings and lands are situated and  
8 where the personal property is kept,' so that said section, as  
9 amended, shall read as follows:

'Sect. 25. The buildings, lands and other property of man-  
11 ufacturing, mining and smelting corporations, made personal  
12 by their charters, and not exempt from taxation, and all stock  
13 used in factories, shall be taxed to the corporations, or to the  
14 persons having possession of their property or stock, in the  
15 town or place where the corporations are established, or the  
16 stock is manufactured; and the buildings and lands and  
17 other property of agricultural and stock raising corporations  
18 shall be taxed to the corporation, or to the person having  
19 possession of the property, in the towns where the buildings  
20 and lands are situated and where the personal property is  
21 kept; and there shall be a lien for one year on such property  
22 and stock for payment of such tax, and it may be sold for  
23 payment thereof, as in other cases; and shares of the capital  
24 stock of such corporations shall not be taxed to their owners.'

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



STATE OF MAINE.

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HOUSE OF REPRESENTATIVES,

Augusta, February 6, 1907.

Reported by Mr. DUNTON from Committee on Legal Affairs, and  
ordered printed under joint rules.

E. M. THOMPSON, *Clerk*