

MAINE STATE LEGISLATURE

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SEVENTY-FOURTH LEGISLATURE

HOUSE.

No. 442

STATE OF MAINE.

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

AN ACT to amend section 13 (paragraph 2) of chapter 9 of
the Revised Statutes, relating to taxation of personal prop-
erty.

Be it enacted by the People of the State of Maine, as follows:

Section 1. The second paragraph of section 13 of chapter
2 9 of the Revised Statutes is hereby amended by inserting
3 after the words "personal property" in the first line the words
4 "including yachts and pleasure vessels whether propelled
5 by sail, steam, gasoline or otherwise," also by inserting after
6 the words "shall be taxed" in the sixth line the words, "either
7 to the owner if known or" and also by adding to said para-
8 graph the following words "the words (vessels built) in the

9 second line shall not be construed so as to include pleasure
10 vessels or boats, so that said paragraph as amended shall
11 read as follows:

12 (Section 2. Personal property, including yachts and pleas-
13 ure vessels whether propelled by sail, steam, gasoline or
14 otherwise, which on the first day of each April is within the
15 State and owned by persons residing out of the State or by
16 persons unknown; except vessels built, in process of con-
17 struction, or undergoing repairs, and hides and the leather,
18 the product thereof, when it appears that the hides were sent
19 into the State to be tanned, and to be carried out of the
20 State, when tanned shall be taxed either to the owner, if
21 known or to the person having the same in possession, or
22 to the person owning or occupying any store, shop, mill-
23 wharf, landing, ship yard or other place therein where said
24 property is on said day, and a lien is created on said prop-
25 erty in behalf of such person, which he may enforce for the
26 repayment of all sums by him lawfully paid in discharge of
27 the tax. A lien is also created upon the property for the
28 payment of the tax, which may be enforced, by the con-
29 stable or collector to whom the tax is committed, by a sale
30 of the property, as provided in sections twelve, eighteen and
31 nineteen of chapter ten. If any person pays more than his
32 proportionate part of such tax, or if his own goods or prop-
33 erty are applied to the payment and discharge of the whole
34 tax, he may recover of the owner such owner's proper share
35 thereof. Persons engaged in tanning leather in the State,

36 shall on or before the first day of each April, furnish to the
37 assessors of the town where they are carrying on said busi-
38 ness, a full account, on oath, of all hides and leather on hand
39 received by them from without the State, and all hides and
40 leather on hand from beasts slaughtered in the State, which
41 last named hides and leather shall be taxed in the town
42 where they were tanned. The words "vessels built" in the
43 third line shall not be construed so as to include pleasure
44 vessels or boats.'

STATE OF MAINE

HOUSE OF REPRESENTATIVES,

Augusta, March 4, 1909.

Reported by Mr. TRUE from Committee on Taxation and
ordered printed under joint rules.

E. M. THOMPSON, *Clerk.*