

# MAINE STATE LEGISLATURE

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# SEVENTY-FOURTH LEGISLATURE

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SENATE.

No. 27

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## STATE OF MAINE.

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

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AN ACT Respecting the Place of Taxation of Personal prop-  
erty.

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

Section 1. The interest of non-residents of this State or  
2 persons unknown in all yachts and other pleasure vessels,  
3 whether propelled by sail, steam, gasoline, or otherwise, not  
4 so registered or enrolled under the laws of the United States  
5 or foreign governments as to be taxable in another state or  
6 country on the first day of April, and usually kept, moored,  
7 docked, or otherwise located for any purpose in any town in  
8 this State, shall be taxed to the person having the same in  
9 possession, or to the person owning or occupying any wharf,

10 landing place, ship yard, or other place therein where said  
11 property is on said day, and a lien is created on said prop-  
12 erty in behalf of such person, which he may enforce for the  
13 repayment of all sums by him lawfully paid in discharge of  
14 the tax. A lien is also created upon the property for the  
15 payment of the tax, which may be enforced, by the constable  
16 or collector to whom the tax is committed, by a sale of the  
17 property, as provided in sections twelve, eighteen and nine-  
18 teen of chapter ten. If any person pays more than his pro-  
19 portionate share of such tax, or if his own goods or prop-  
20 erty are applied to the payment and discharge of the whole  
21 tax, he may recover of the owner such owner's proper share  
22 thereof.

Sect. 2. Specification one of section thirteen of chapter  
2 nine of the revised statutes is hereby amended, by inserting  
3 after the word "store" in the fourth line thereof the word  
4 'storehouse,' so that said specification, as amended, shall read  
5 as follows:

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

Sect. 3. This act shall take effect when approved.