

MAINE STATE LEGISLATURE

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SEVENTY-FOURTH LEGISLATURE

SENATE.

No. 63

STATE OF MAINE.

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

AN ACT respecting the Place of Taxation of Personal
Property.

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

Section 1. 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.'

STATE OF MAINE.

IN SENATE,

January 27, 1909.

Reported by Mr. MACOMBER from Committee on Taxation and laid on table to be printed under joint rules.

F. G. FARRINGTON, *Secretary.*