

MAINE STATE LEGISLATURE

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NEW DRAFT.

SEVENTY-FOURTH LEGISLATURE

SENATE.

No. 127

STATE OF MAINE.

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

AN ACT to amend Sections 27 and 28 of Chapter 9 of the
Revised Statutes relating to Taxation.

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

Section 1. That Section 27 of Chapter 9 of the Revised
2 Statutes be and hereby is amended by inserting therein after
3 the word "vessels," wherever the same appears, the words
4 'and barges,' and by adding to said section the words, "The
5 provisions of this section shall not apply to steam barges,"
6 so that said section as amended shall read as follows:

'Sect. 27. All sailing vessels and barges registered or
8 enrolled under the laws of the United States or foreign

9 governments, owned wholly or in part by inhabitants of this
10 State, shall be taxed upon an appraised value of twenty
11 dollars a ton gross tonnage for new vessels and barges
12 completed on or before the first day of April of each year.
13 Vessels or barges one year old or more shall be reduced in
14 value at the rate of one dollar a ton a year for each additional
15 year of age, until they shall have reached the age of seven-
16 teen years, at and after which time said vessels and barges
17 shall be taxed upon an appraised value of three dollars a
18 ton, gross tonnage. The provisions of this section shall
19 not apply to steam barges.'

Sect. 2. That Section 28 of Chapter 9 of the Revised
2 Statutes be and hereby is amended by inserting after the
3 word "vessls" in the first line thereof, and after the word
4 "vessels" the first time it appears in the second line thereof,
5 and after the word "vessels" the last time it appears in the
6 fourth line thereof, and after the word "vessels" in the
7 sixth line thereof, the words 'and barges' and by inserting
8 after the word "vessel" in all the other places where it
9 appears in said section the words 'or barge,' and by adding
10 to said section the words 'The provisions of this section
11 shall not apply to steam barges,' so that said section as
12 amended shall read as follows:

'Sect. 28. Vessels and barges when rebuilt shall be taxed
14 on the same valuation as vessels and barges of one half
15 the age of such rebuilt vessels or barges. A vessel or barge
16 shall be regarded as rebuilt only on an expenditure being

17 made of not less than forty per cent. of the cost of such
18 vessel or barge if built entirely new. Vessels and barges
19 if repaired to the extent of twenty-five per cent. of the cost
20 of such vessel or barge if built entirely new, shall be taxed
21 upon the same valuation as vessels and barges of five-eighths
22 the age of such repaired vessel or barge. The provisions
23 of this section shall not apply to steam barges.'

STATE OF MAINE.

IN SENATE,

February 4, 1909.

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

F. G. FARRINGTON, *Secretary.*