

# MAINE STATE LEGISLATURE

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NEW DRAFT.

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# SEVENTY-FOURTH LEGISLATURE

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SENATE.

No. 455

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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 to exempt growing white pine from taxation.

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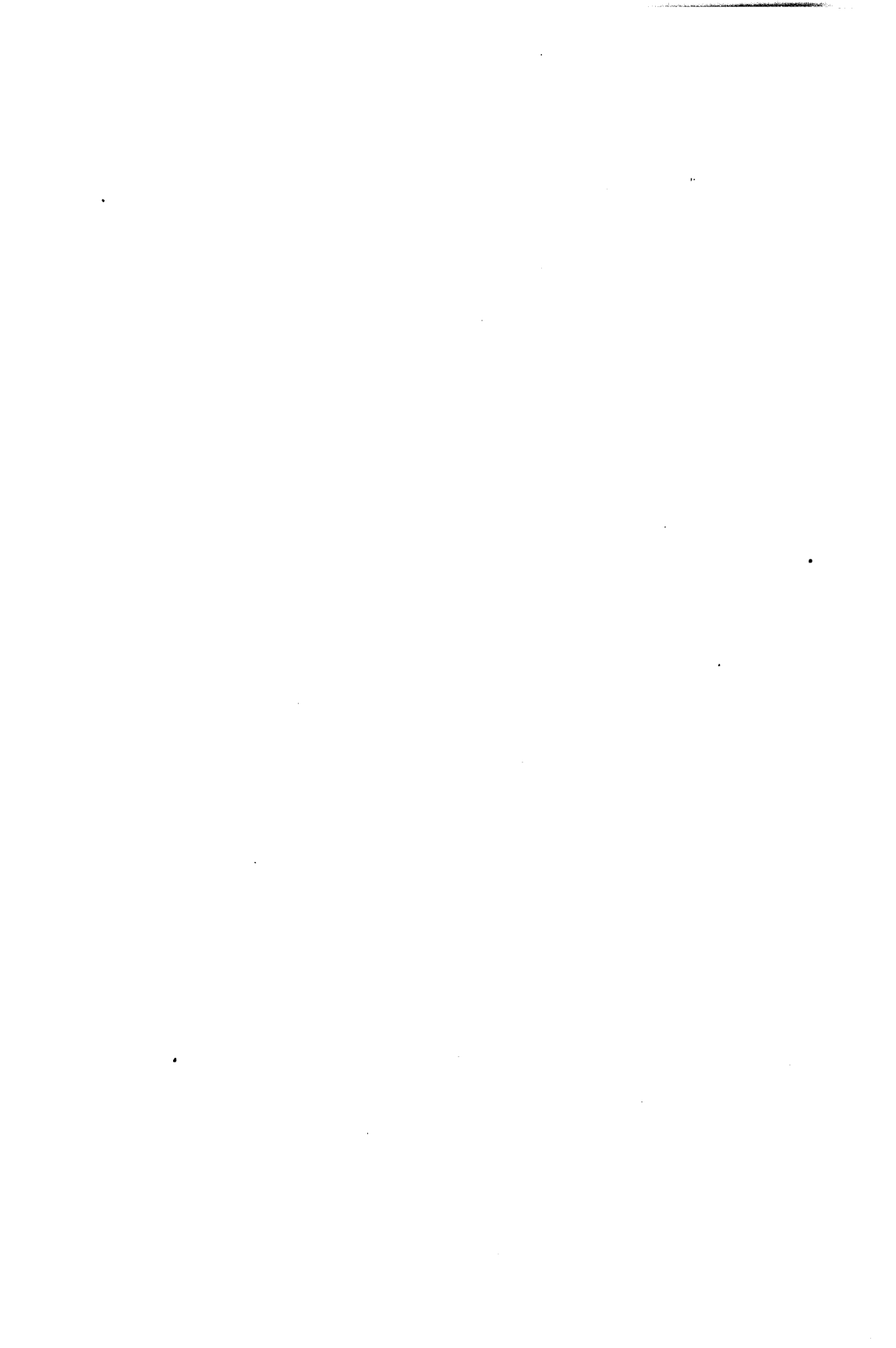
*Be it enacted by the People of the State of Maine, as follows:*

Section 1. The growth on all land in incorporated towns  
2 bearing not less than one hundred sixty growing white pine  
3 trees per acre, from two to fifteen inches in diameter three  
4 feet from the ground, will hereafter be exempt from taxation  
5 while standing.

Sect. 2. An excise tax of two per cent. will be levied on  
2 the stumpage value of all trees cut from this land for any  
3 purpose for the year 1910, and this rate shall be increased  
4 by one per cent. each year until the year 1918, when it will  
5 have reached the rate of ten per cent. on said stumpage; at

6 which rate of ten per cent. it shall be continued thereafter.

Sect. 3. The assessors in making their annual valuation  
2 shall assess the land independent of the growth at a rate  
3 not higher than the lowest valuation of other land in that  
4 vicinity, and shall enter on their valuation book a statement  
5 that the growth on said land is exempt by reason of the  
6 provisions of this act.



STATE OF MAINE.

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IN SENATE,

March 19, 1909.

Reported by Mr. WARREN from Committee on Forest Preservation and Water Supply and laid on table to be printed under joint rules.

F. G. FARRINGTON, *Secretary*.