

MAINE STATE LEGISLATURE

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NEW DRAFT.

SEVENTY-FIFTH LEGISLATURE

HOUSE

NO. 667

House of Representatives, Mar. 20, 1911.

*Reported by Mr. Stetson from committee on Taxation and
ordered printed under joint rules.*

C. C. HARVEY, Clerk.

STATE OF MAINE

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

AN ACT to amend Specification one, of Section thirteen of
Chapter nine, Revised Statutes, as amended by Chapter four,
Laws of 1909, relating to 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 Chap-
2 ter nine of the Revised Statutes as amended by Chapter
3 four, Public Laws of 1909, is hereby amended by adding the
4 following:

'All portable mills, logs, at or in the same town as said
6 portable mills, to be manufactured at said portable mills,
7 and the lumber manufactured by said portable mills, shall
8 be taxed in the town where said portable mills, logs, and

9 lumber are on the first day of April each year,' so that said
10 Section as amended shall read as follows:

'1. All personal property employed in trade, in the erec-
12 tion of buildings or vessels, or in the mechanic arts, shall
13 be taxed in the town where so employed on the first day
14 of each April; provided, that the owner, his servant, sub-
15 contractor or agent so employing it, occupies any store
16 store-house, shop, mill, wharf, landing place or ship yard
17 therein for the purpose of such employment. All portable
18 mills, logs, at or in the same town as said portable mills,
19 to be manufactured at said portable mills, and the lumber
20 manufactured by said portable mills, shall be taxed in the
21 town where said portable mills, logs, and lumber are, on the
22 first day of April each year.'