

MAINE STATE LEGISLATURE

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SEVENTY-FIFTH LEGISLATURE

SENATE

NO. 87

In Senate, Feb. 10, 1911.

Introduced in House Feb. 9 by Mr. Knight of Munroe and on motion of Mr. Staples of Knox laid on table for printing pending reference.

W. C. HANSON, Secretary.

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 Chapter nine of Revised Statutes, as amended by Chapter four Public Laws of 1909, is hereby amended by striking out in the first line thereof, and after the word "property" the words "employed in trade, in the erection of buildings or vessels or in the mechanic arts" and by striking out in the third line thereof and after the word "where" the words "so employed" and substituting therefor the words "it is

9 found,' and by striking out in the fifth line thereof and af-
10 ter the word "agent" the words "so employing it" and by
11 inserting in the sixth line thereof and after the word "mill"
12 the words 'portable mill, lumber yard' and by striking out
13 in the sixth line thereof and after the word "therein" the
14 words "for the purpose of such employment' and substitut-
15 ing therefor the words 'on such first day of April,' so that
16 said specification, as amended, shall read as follows:

'All personal property shall be taxed in the town where
18 it is found on the first day of each April, provided that
19 the owner, his servant, sub-contractor or agent, occupies
20 any store, storehouse, shop, mill, portable mill, lumber yard,
21 wharf, landing place or shipyard therein on such first day
22 of April.'