

# MAINE STATE LEGISLATURE

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SEVENTY-SIXTH LEGISLATURE

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HOUSE

NO. 203

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*House of Representatives, Feb. 10, 1913.*

*Reported by Mr. Dunbar from Committee on Taxation and  
ordered printed under joint rules.*

*W. R. ROIX, Clerk.*

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STATE OF MAINE

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

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AN ACT to amend specification one, of Section thirteen of  
Chapter nine of the Revised Statutes, as amended by Chapter  
four, Public Laws of nineteen hundred and nine, and Chap-  
ter one hundred and forty of the laws of nineteen hundred  
and eleven, relating to Taxation of Personal Property.

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

1 Section 1. Specification one of section thirteen of chapter  
2 nine of the Revised Statutes as amended by chapter four,  
3 Public Laws of nineteen hundred and nine, and chapter one  
4 hundred and forty, Public Laws of nineteen hundred and  
5 eleven, is hereby amended by striking out all of said section  
6 after the word "employment" in the seventh line of said sec-  
7 tion and inserting in place thereof the following :

‘Portable mills, logs in any town to be manufactured there-  
9 in, and all manufactured lumber excepting lumber in the  
10 possession of a transportation company and in transit, shall  
11 be taxed in the town where situated on the first day of April  
12 each year’, so that said section as amended shall read as  
13 follows:

‘Section 1. All personal property employed in trade, in  
15 the erection of buildings or vessels, or in the mechanic arts,  
16 shall be taxed in the town where so employed on the first  
17 day of each April; provided, that the owner, his servant,  
18 sub-contractor or agent, so employing it, occupies any store,  
19 storehouse, shop, mill, wharf, landing place or ship yard  
20 therein for the purpose of such employment. Portable  
21 mills, logs in any town to be manufactured therein, and all  
22 manufactured lumber excepting lumber in the possession  
23 of a transportation company and in transit, shall be taxed in  
24 the town where situated on the first day of April each year.’