

# MAINE STATE LEGISLATURE

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NEW DRAFT.

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SEVENTY-SIXTH LEGISLATURE

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HOUSE

NO. 278

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*House of Representatives, Feb. 20, 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 Chapter one hundred and forty of the Public 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:*

Section 1. 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 chapter one hundred and forty, Public Laws of nineteen hundred and eleven, is hereby amended by striking out all of said speci-

6 cation after the word "employment" in the seventh line of  
7 said specification and inserting in place thereof the follow-  
8 ing: 'Portable mills, logs in any town to be manufactured  
9 therein, and all manufactured lumber excepting lumber in  
10 the possession of a transportation company and in transit,  
11 shall be taxed in the town where situated on the first day  
12 of April each year,' so that said section as amended shall  
13 read as follows:

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