

MAINE STATE LEGISLATURE

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SEVENTY-SIXTH LEGISLATURE

HOUSE

NO. 636

House of Representatives, March 22, 1913.

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

W. R. ROIX, Clerk.

STATE OF MAINE

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

AN ACT to amend Section thirteen, Paragraph two, Chapter
nine of the Revised Statutes, relating to the Taxation of
Personal Property as amended by Chapter eighty of the
Public Laws of nineteen hundred and nine.

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

Sect. 1. Chapter eighty of the Public Laws of nineteen
2 hundred and nine is hereby repealed, so that section thir-
3 teen, paragraph two, of chapter nine of the Revised Statutes
4 shall read as follows:

'Personal property which on the first day of each April is
6 within the state, and owned by persons residing out of the
7 state, or by persons unknown; except vessels built, in process
8 of construction, or undergoing repairs, and hides and the

9 leather, the product thereof, when it appears that the hides
10 were sent into the state to be tanned, and to be carried out
11 of the state when tanned; shall be taxed to the person hav-
12 ing the same in possession, or to the person owning or
13 occupying any store, shop, mill, wharf, landing, ship yard,
14 or other place therein where said property is on said day,
15 and a lien is created on said property in behalf of such
16 person, which he may enforce for the re-payment of all
17 sums by him lawfully paid in discharge of the tax. A lien
18 is also created upon the property for the payment of the tax,
19 which may be enforced, by the constable or collector to
20 whom the tax is committed, by a sale of the property, as
21 provided in sections twelve, eighteen and nineteen of chap-
22 ter ten. If any person pays more than his proportionate
23 part of such tax, or if his own goods or property are applied
24 to the payment and discharge of the whole tax, he may re-
25 cover of the owner such owner's proper share thereof.
26 Persons engaged in the tanning of leather in the state, shall
27 on or before the first day of each April furnish to the
28 assessors of the town where they are carrying on said busi-
29 ness, a full account, on oath, of all hides and leather on
30 hand received by them from without the state, and all hides
31 and leather on hand from beasts slaughtered in the state,
32 which last named hides and leather shall be taxed in the
33 town where they were tanned.'