

MAINE STATE LEGISLATURE

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SEVENTY-SIXTH LEGISLATURE

SENATE

NO. 38

In Senate, Jan. 16, 1913.

Laid on table for printing, on motion by Senator Wing of Franklin, pending reference to the Committee on Taxation in concurrence.

W. E. LAWRY, Secretary.

STATE OF MAINE

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

AN ACT to amend Chapter 140 of the Public Laws of 1911,
relating to the taxation of logs and lumber.

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

Section 1. Chapter 140 of the Public Laws of 1911 is
2 amended by striking out the word "portable," wherever it
3 occurs in said chapter, so that said chapter as amended
4 shall read as follows:

'All personal property employed in trade, in the erection
6 of buildings or vessels, or in the mechanic arts, shall be
7 taxed in the town where so employed on the first day of
8 each April; provided, that the owner, his servant, sub-con-

9 tractor, or agent, so employing it, occupies any store, store-
10 house, shop, mill, wharf, landing place or shipyard therein
11 for the purpose of such employment. All mills, logs, at or
12 in the same town as said mills, and the lumber manufactured
13 by said mills shall be taxed in the town where said mills,
14 logs and lumber are, on the first day of April each year.'