

# MAINE STATE LEGISLATURE

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SEVENTY-SEVENTH LEGISLATURE

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HOUSE

NO. 324

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*House of Representatives, Feb. 24, 1915.*

*Reported by Mr. Greenleaf from Special Committee on Revision of Statutes and ordered printed under joint rules.*

*C. C. HARVEY, Clerk.*

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STATE OF MAINE

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IN THE YEAR OF OUR LORD ONE THOUSAND NINE  
HUNDRED AND FIFTEEN

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AN ACT to Amend Paragraph Two of Section Thirteen of Chapter Nine of the Revised Statutes so that the same may Conform to Paragraph One of Said Section as Amended.

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

Paragraph two of section thirteen of chapter nine of the  
2 revised statutes as amended is hereby further amended by  
3 inserting after the word "store" in the tenth line of said  
4 paragraph the word 'storehouse,' so that said paragraph as  
5 amended shall read as follows:

'II. Personal property, including yachts and pleasure ves-  
7 sels whether propelled by sail, steam, gasoline or otherwise,  
8 which on the first day of each April is within the state and  
9 owned by persons residing out of the state or by persons  
10 unknown; except vessels built, in process of construction,

11 or undergoing repairs, and hides and the leather, the prod-  
12 uct thereof, when it appears that the hides were sent into  
13 the state to be tanned, and to be carried out of the state,  
14 when tanned, shall be taxed either to the owner, if known,  
15 or to the person having the same in possession, or to the  
16 person owning or occupying any store, storehouse, shop,  
17 mill, wharf, landing, shipyard or other place therein where  
18 said property is on said day, and a lien is created on said  
19 property in behalf of such person, which he may enforce  
20 for the repayment of all sums by him lawfully paid in dis-  
21 charge of the tax. A lien is also created upon the property  
22 for the payment of the tax, which may be enforced, by the  
23 constable or collector to whom the tax is committed, by a  
24 sale of the property, as provided in sections twelve, eight-  
25 een and nineteen of chapter ten. If any person pays more  
26 than his proportionate part of such tax, or if his own goods  
27 or property are applied to the payment and discharge of the  
28 whole tax, he may recover of the owner such owner's  
29 proper share thereof. Persons engaged in tanning leather  
30 in the state, shall on or before the first day of each April,  
31 furnish to the assessors of the town where they are carry-  
32 ing on said business, a full account, on oath, of all hides  
33 and leather on hand received by them from without the  
34 state, and all hides and leather on hand from beasts slaugh-  
35 tered in the state, which last named hides and leather shall  
36 be taxed in the town where they were tanned. The words  
37 "vessels built" in the third line shall not be construed so

38 as to include pleasure vessels or boats. Provided, however,  
39 that pleasure vessels or boats in the state on the first day of  
40 each April whose owners reside without the state, and which  
41 are left in this state temporarily by the owners for the pur-  
42 poses of repairs, shall not be taxable under the provisions of  
43 this section.'