

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

SEVENTY-EIGHTH LEGISLATURE

---

---

HOUSE

NO. 92

---

---

*House of Representatives, Feb. 2, 1917.*

*Referred to Committee on Taxation and five hundred copies ordered printed. Sent up for concurrence.*

*W. R. ROIX, Clerk.*

*Presented by Mr. Morison of Corinth.*

---

---

STATE OF MAINE

---

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

---

AN ACT to amend Paragraph 1 of Section 14 of Chapter 10 of the Revised Statutes of 1916, Relating to the Taxation of Personal Property.

---

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

Paragraph one of section fourteen of chapter ten of the  
2 Revised Statutes is hereby amended by adding after the  
3 word "year" in the ninth line of said paragraph the follow-  
4 ing: 'All pulp wood, cord wood and logs shall be taxable  
5 in the town where located on the first day of April each  
6 year,' so that said paragraph as amended shall read as fol-  
7 lows:

‘I. All personal property employed in trade, in the erection of buildings or vessels, or in the mechanic arts, shall be taxed in the town where so employed on the first day of each April; provided, that the owner, his servant, sub-contractor or agent, so employing it, occupies any store, storehouse, shop, mill, wharf, landing place or shipyard therein for the purpose of such employment. Portable mills, logs in any town to be manufactured therein, and all manufactured lumber excepting lumber in the possession of a transportation company and in transit, shall be taxed in the town where situated on the first day of April each year. All pulp wood, cord wood and logs shall be taxable in the town where located on the first day of April each year.’