

# MAINE STATE LEGISLATURE

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**EIGHTIETH LEGISLATURE**

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**HOUSE**

**NO. 213**

House of Representatives, March 2, 1921.

Referred to Committee on Judiciary and 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Atherton of Stacyville.

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**STATE OF MAINE**

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**IN THE YEAR OF OUR LORD ONE THOUSAND  
NINE HUNDRED AND TWENTY-ONE**

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AN ACT to Amend Section Fourteen, Paragraph One of Chapter Ten of the Revised Statutes, Relating to the Taxation of Personal Property.

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

Section fourteen, paragraph one, of chapter ten of the  
2 revised statutes is hereby amended by inserting after the  
3 words "in transit" in the eighth line, the words 'and all po-  
4 tatoes stored awaiting sale or shipment,' so that said section  
5 as amended shall read as follows:

'All personal property employed in trade, in the erection  
2 of buildings or vessels, or in the mechanic arts, shall be  
3 taxed in the town where so employed on the first day of

4 each April; provided, that the owner, his servant, sub-con-  
5 tractor or agent, so employing it, occupies any store, store-  
6 house, shop, mill, wharf, landing place or shipyard therein  
7 for the purpose of such employment.

Portable mills, logs in any town to be manufactured there-  
2 in, and all manufactured lumber excepting lumber in the  
3 possession of a transportation company and in transit, and  
4 all potatoes stored awaiting sale or shipment, shall be taxed  
5 in the town where situated on the first day of April each  
6 year.'