

MAINE STATE LEGISLATURE

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EIGHTY - SEVENTH LEGISLATURE

Legislative Document

No. 192

S. P. 231

In Senate, January 29, 1935.

Referred to Committee on Taxation and 500 copies ordered printed.
Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

Presented by Senator Cowan of Lincoln.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-FIVE

**AN ACT to Amend Section 14 of Chapter 13, of the Revised Statutes,
Relating to Personal Estate, Taxable Where Owner Resides.**

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

R. S., c. 13, § 14, amended. Section 14 of chapter 13 of the revised statutes is hereby amended to read as follows:

'Sec. 14. Personal estates, taxable where owner resides; personal property in trade to be taxed on average amount carried for the year. All personal property within or without the state, except in cases enumerated in the following section, shall be assessed to the owner in the town where ~~he is an inhabitant~~ **such property is located** on the 1st day of each April; provided, however, that personal property employed in trade shall be taxed on the average amount kept on hand for sale during the preceding year, or any portion of that period when the business has not been carried on for a year.'