

MAINE STATE LEGISLATURE

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EIGHTY - SEVENTH LEGISLATURE

Legislative Document

No. 607

H. P. 1294

House of Representatives, February 12, 1935.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Hobbs of Hope.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-FIVE

AN ACT Relating to Taxation.

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

R. S., c. 13, § 15, ¶ II, amended. The first sentence of paragraph numbered II of section 15 of chapter 13 of the revised statutes is hereby amended to read as follows:

‘II. Personal property, including yachts and pleasure vessels whether propelled by sail, steam, gasoline, or otherwise, which on the 1st day of each April is within the state and owned by persons residing out of the state or by persons unknown; except vessels built, in process of construction, or undergoing repairs, **which shall be construed to mean that, at least 10% of the original cost of such vessel, shall be expended thereon during the period of winter storage immediately prior to and following the 1st day of April of any year,** and hides and the leather, the product thereof, when it appears that the hides were sent into the state to be tanned, and to be carried out of the state, when tanned; shall be taxed either to the owner, if known, or to the person having the same in possession, or to the person owning or occupying any store, storehouse, shop, mill, wharf, landing, shipyard, or other place therein where said property is on said day, and a lien is created on said property in behalf of such person, which he may enforce for the repayment of all sums by him lawfully paid in discharge of the tax.’