

MAINE STATE LEGISLATURE

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E I G H T Y - N I N T H L E G I S L A T U R E

Legislative Document

No. 1001

H. P. 1835

House of Representatives, March 2, 1939.

Reported by Mr. Noyes from Committee on Taxation and laid on table to be printed under joint rules.

HARVEY R. PEASE, Clerk.

S T A T E O F M A I N E

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-NINE

AN ACT Relating to Taxation of Radios.

Emergency preamble. Whereas, radios have been taxed as personal property raising revenue of around \$100,000; and

Whereas, this revenue is necessary to maintain the budgets of many towns; and

Whereas, the courts have ruled that radios are exempt from taxation as household furniture; and

Whereas, it is necessary for each town and city to balance its budget; and

Whereas, in the judgment of the legislature, these facts create an emergency within the meaning of section 16 of Article XXXI of the constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

R. S., c. 13, § 6, ¶ IV, amended. Paragraph IV of section 6 of chapter 13 of the revised statutes is hereby amended to read as follows:

‘IV. The household furniture **excluding radios** of each person, not exceeding \$500 to any one ~~family~~ **household**, his wearing apparel, farming

utensils **to the value of \$500**, mechanics' tools **to the value of \$200** necessary for his business, and musical instruments **excluding radios** not exceeding in value \$50 to one ~~family~~ **household.**'

Emergency clause. In view of the emergency recited in the preamble, this act shall take effect when approved.'