

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 19**

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S. P. 60

In Senate, January 14, 1941.

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

ROYDEN V. BROWN,  
Secretary.

Presented by Senator Bate of Kennebec by request.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-ONE

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**AN ACT Relating to Taxes on Cottages and Camps.**

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**R. S., c. 14, § 65-B, additional.** Chapter 14 of the revised statutes is hereby amended by adding thereto a new section to be numbered section 65-B, and to read as follows:

‘Sec. 65-B. Abatement of taxes on owners of cottages and camps. Every city and town shall abate 10% of the tax imposed upon the owners of cottages or camps, when the aforesaid cottages or camps are located so that it is necessary to maintain a private way in order to make them accessible by means of a vehicle.’