

MAINE STATE LEGISLATURE

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S. P. 389

In Senate, February 11, 1941.

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

ROYDEN V. BROWN, Secretary.

Presented by Senator Emery of Hancock.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-ONE

AN ACT Relating to Taxation of Boats.

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

R. S., c. 13, § 15, ¶ II, amended. Paragraph 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, **the cost of which shall be in excess of 10% of the original cost thereof**, 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. A lien is also created upon the property for the payment of the tax, which may be enforced, by the constable or collector to whom the tax

is committed, by a sale of the property, as provided in sections 18, 19, and 20 of chapter 14. If any person pays more than his proportionate part of such tax, or if his own goods or property are applied to the payment and discharge of the whole tax, he may recover of the owner such owner's proper share thereof. Persons engaged in tanning leather in the state shall, on or before the 1st day of each April, furnish to the assessors of the town where they are carrying on said business, a full account, on oath, of all hides and leather on hand received by them from without the state and all hides and leather on hand from beasts slaughtered in the state, which last named hides and leather shall be taxed in the town where they were tanned. The words "vessels built" in the 4th line of this paragraph shall not be construed to include pleasure vessels or boats. Provided, however, that pleasure vessels or boats in the state on the 1st day of each April whose owners reside without the state, and which are left in this state temporarily by the owners for the purposes of repairs, **the cost of which shall be in excess of 10% of the original cost thereof**, shall not be taxable under the provisions of this section.'