

MAINE STATE LEGISLATURE

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NINETY - SECOND LEGISLATURE

Legislative Document

No. 813

S. P. 338

In Senate, February 14, 1945.

Referred to the Committee on Taxation in concurrence and ordered printed.

ROYDEN V. BROWN, Secretary.

Presented by Senator Welch of Aroostook.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-FIVE

AN ACT Relating to the Assessment of Taxes.

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

R. S., c. 81, § 13, sub-§ I, amended. Subsection I of section 13 of chapter 81 of the revised statutes is hereby amended to read as follows:

‘I. All personal property employed in trade, in the erection of buildings or vessels, or in the mechanic arts shall be taxed in the town where so employed on the 1st day of each April; provided that the owner, his servant, subcontractor, or agent so employing it occupies any store, storehouse, shop, mill, wharf, landing place, or shipyard therein for the purpose of such employment. Portable mills, logs, ~~in any town to be manufactured therein and~~ all manufactured lumber excepting lumber in the possession of a transportation company and in transit, ~~and~~ all potatoes stored awaiting sale or shipment, except those owned by and in the possession of the producer, **pulp wood, house trailers not properly to be taxed as stock in trade, store and office fixtures, mercantile, professional and mechanical equipment, yachts and pleasure boats and vessels, belonging to residents of this state, coin operated vending or amusement devices, construction or contractor’s surfacing or grading machinery and equipment,** shall be taxed in the town where situated on the 1st day of April each year.’