

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

NINETY - SECOND      LEGISLATURE

---

Legislative Document

No. 1030

S. P. 398

In Senate, March 26, 1945.

Reported by Senator Clements of Waldo from Committee on Taxation and laid on table to be printed under joint rules.

CHESTER T. WINSLOW, Secretary.

---

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, **house trailers not properly to be taxed as stock in trade, store and office fixtures, mercantile and professional equipment, pleasure boats or vessels on or around inland waters and coin-operated vending or amusement devices** shall be taxed in the town where situated on the 1st day of April each year.'