

MAINE STATE LEGISLATURE

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

Legislative Document

No. 1185

H. P. 1556

House of Representatives, February 27, 1947.

Transmitted by revisor of statutes pursuant to joint order

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Dostie of Lewiston by request.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-SEVEN

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 6 of chapter 81 of the revised statutes, as amended by section 2 of chapter 258 of the public laws of 1945, is hereby further 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, 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, and coin-operated vending or amusement devises shall be taxed in the town where situated on the 1st day of April each year.'