

MAINE STATE LEGISLATURE

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

Legislative Document

No. 99

H. P. 319

House of Representatives, January 20, 1949

Referred to the Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Spear of South Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-NINE

AN ACT Relating to Taxation of Personal Property.

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

R. S., c. 81, § 13, sub-§ I, amended. The 1st sentence of subsection I of section 13 of chapter 81 of the revised statutes is hereby amended to read as follows:

'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~~ **located** 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.'