

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. 438

H. P. 1007

House of Representatives, February 8, 1949.

Referred to 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. Subsection I of section 13 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, **except as hereinafter otherwise provided in this subsection.** 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 devices, **and all manufactured merchandise except products either intended for manufacture into other products or used or for use in connection therewith and except**

merchandise in the possession of a transportation company or other carrier for the purpose of transporting the same, shall be taxed in the town where situated on the 1st day of April each year.'