

# 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

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Legislative Document

No. 821

H. P. 1544

House of Representatives, February 17, 1949

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

HARVEY R. PEASE, Clerk

Presented by Mr. Gates of Millinocket.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-NINE

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AN ACT Relating to the Assessment of Taxes.

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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. 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~~ store furnishings, fixtures, office furniture, furnishings, fixtures and equipment, professional libraries, apparatus, implements, supplies, except radium used in the practice of medicine, equipment and fixtures, and coin-operated vending or amusement devices shall be taxed in the town where situated on the 1st day of April each year.'