

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. 1096

H. P. 1743

House of Representatives, February 25, 1949.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Jewett of Manchester.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-NINE

AN ACT Relating to Taxation of Boats.

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

R. S., c. 81, § 13, sub-§ I, amended. The last sentence of subsection I of section 13 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:

‘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 boats other than those used exclusively in tidal waters** shall be taxed in the town where situated on the 1st day of April each year.’