

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

Transmitted by Director of Legislative Research pursuant to joint order.

---

---

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

---

---

**Legislative Document**

**No. 1043**

H. P. 1448

House of Representatives, March 1, 1951.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Chaples of Hudson.

---

---

STATE OF MAINE

---

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-ONE

---

**AN ACT Relating to Taxation of Domestic Fowl.**

---

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

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

‘All mules, horses, neat cattle and domestic fowl shall be taxed in the town where they are kept on the 1st day of each April to the owner or person who has them in possession at that time; **provided, however, that domestic fowl shall be taxed on the average amount kept on hand during the preceding year, or any portion of that year.**’