

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)

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

Legislative Document

No. 786

H. P. 722

House of Representatives, February 16, 1955

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

HARVEY R. PEASE, Clerk

Presented by Mr. Call of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-FIVE

**AN ACT Relating to Taxation of Television Transmitting Equipment in Town
Where Situated.**

Emergency preamble. Whereas, acts and resolves do not become effective until 90 days after the Legislature adjourns; and

Whereas, it is vitally necessary to clarify the provisions of law relative to the taxation of certain television equipment where located on April 1st; and

Whereas, the following legislation is necessary in order to permit towns to tax this equipment for the year 1955 and to prevent undue hardship on the inhabitants of such towns; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine, and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

R. S., c. 92, § 14, sub-§ I, amended. The 3rd sentence of subsection I of section 14 of chapter 92 of the revised statutes is hereby 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 fixtures, office furniture, furnishings, fixtures and equipment, and professional libraries, apparatus, implements and supplies,

television transmitting equipment and coin-operated vending or amusement devices, and boats other than those used exclusively in tidal waters, 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.'

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.