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## NINETY-EIGHTH LEGISLATURE

## Legislative Document

# No. 253

H. P. 190 House of Representatives, January 29, 1957. Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

Presented by Mr. Storm of Sherman.

#### HARVEY R. PEASE, Clerk

# STATE OF MAINE

## IN THE YEAR OF OUR LORD NINETEEN HUNDRED FIFTY-SEVEN

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

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

**R. S., c. 91-A, § 9, sub-§ III-A, additional.** Section 9 of chapter 91-A of the Revised Statutes, as enacted by chapter 399 of the public laws of 1955, is hereby amended by adding thereto a new subsection to be numbered III-A, to read as follows:

'III-A. The business of raising domestic fowl exclusively for meat purposes shall be taxed in the place where found on the basis of the value of the average number of fowl so kept during the preceding taxable year, or any portion of that period when the business has not been carried on for one year.

A. The average number of fowl so kept shall be determined on the basis of one bird per square foot of house capacity, or 25% of the total number of birds kept during the preceding period. House capacity shall be used unless the taxpayer shall have complied with the provisions of section 34.

B. If the business has been carried on for less than one year the following formula shall be used: the number of square feet of house capacity divided by 12, times the number of months or part thereof that the business has been carried on.

C. When the business is so taxed, domestic fowl raised exclusively for meat purposes shall not be taxed under the provisions of subsection IV.

D. The absence of fowl on April 1st shall not be conclusive evidence as to the non-operation of the business of raising domestic fowl exclusively for meat purposes.'