

MAINE STATE LEGISLATURE

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

Legislative Document

No. 684

H. P. 491

House of Representatives, February 12, 1957.

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

HARVEY R. PEASE, Clerk

Presented by Mr. Rollins of Belfast.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-SEVEN

AN ACT Defining Real Estate for the Purposes of Taxation.

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

R. S., c. 91-A, § 4, amended. The first sentence of section 4 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is hereby amended to read as follows:

'Real estate, for the purposes of taxation, shall include all lands in the State and all buildings and other things affixed to the same, together with the water power, shore privileges and rights, forests and mineral deposits appertaining thereto; interest and improvements in land, the fee of which is in the State; interests by contract or otherwise in ~~land~~ real estate exempt from taxation; and lines of electric light and power companies.'