

MAINE STATE LEGISLATURE

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Legislative Document

No. 272

S. P. 122

In Senate, January 29, 1959

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

CHESTER T. WINSLOW, Secretary

Presented by Senator Willey of Hancock.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-NINE

AN ACT Relating to Taxation of Domestic Fowl.

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

Sec. 1. R. S., c 91-A, § 9, sub-§ III-A, ¶ A-1, additional. Subsection III-A of section 9 of chapter 91-A of the Revised Statutes, as enacted by chapter 297 of the public laws of 1957, is amended by adding thereto a new paragraph to be numbered A-1, to read as follows:

‘A-1. The value to be used for a fowl, in determining the value of the average number of fowl, shall be based upon $\frac{1}{2}$ the average market value during the preceding taxable year of a mature bird.’

Sec. 2. R. S., c. 91-A, § 9, sub-§ III-A, ¶ B, amended. Paragraph B of subsection III-A of section 9 of chapter 91-A of the Revised Statutes, as enacted by chapter 297 of the public laws of 1957, is amended to read as follows:

‘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. The business shall be considered as being carried on during normal clean-out periods. The formula set forth in this paragraph shall not apply where 4 or more successive lots of fowl have been grown in the house during the year.’