

# 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)

LIBRARY

Transmitted by Director of Legislative Research pursuant to joint order.

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

**Legislative Document**

**No. 967**

H. P. 675 House of Representatives, February 25, 1959  
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-NINE

**AN ACT to Tax Highway Equipment Brought Into the State  
After April First.**

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

**Sec. 1. R. S., c. 91-A, § 26-A, additional.** Chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended by adding a new section 26-A, to read as follows:

**'Sec. 26-A. Highway equipment tax. Machinery and other personal property used in the construction or repair of highways, bridges, buildings or other structures, brought into this State after April 1st and prior to December 31st, by any person upon whom no personal property tax was assessed on April 1st in the State of Maine, shall be taxed as other personal property in the town in which it is used for the first time in this State.**

When the assessors are informed by the owner or otherwise of the presence within the town of such personal property, the assessors shall give notice in writing to the owner to furnish to the assessors a true and perfect list of such property within 15 days from the receipt of such notice, and except as otherwise provided in this section, section 34 shall be applicable to this section.

The assessors shall assess a tax upon such property and such tax shall be due and payable 30 days from the date of assessment.

Except as otherwise provided in this section, the collection of such taxes shall be in accordance with this chapter.'

**Sec. 2. Effective date.** This act shall take effect on January 1, 1960.