

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES  
OF THE  
SEVENTY-THIRD LEGISLATURE  
OF THE  
STATE OF MAINE  
1907.

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Published by the Secretary of State, agreeably to Resolves of  
June 28, 1820, February 18, 1840, and March 16, 1842.

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AUGUSTA  
KENNEBEC JOURNAL PRINT  
1907

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PUBLIC LAWS

OF THE

STATE OF MAINE.

1907.

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**CHAP. 16**

Commis-  
sioner of  
agriculture  
to enforce  
penalties.

required to be done by him, by the provisions of this act, shall be known as the bureau of entomology.

Section 15. In case of violation of this act it shall be the duty of the commissioner of agriculture to enforce the penalties set down in sections three and five of this act.

Section 16. This act shall take effect when approved.

Approved February 15, 1907.

**Chapter 16.**

An Act to amend Section twenty-five of Chapter nine of the Revised Statutes, relating to taxation of property of Manufacturing, Mining and Smelting corporations.

*Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:*

Section 25,  
chapter 9,  
R. S.,  
amended.

Section 1. Section twenty-five of chapter nine of the revised statutes is hereby amended by inserting after the word "manufactured" in the sixth line thereof, the words 'and the buildings and lands and other property of agricultural and stock raising corporations shall be taxed to the corporation, or to the person having possession of the property, in the towns where the buildings and lands are situated and where the personal property is kept,' so that said section, as amended, shall read as follows:

Property of  
manufactur-  
ing, mining  
and smelting  
corporations,  
how taxed.

'Section 25. The buildings, lands and other property of manufacturing, mining and smelting corporations, made personal by their charters, and not exempt from taxation, and all stock used in factories, shall be taxed to the corporation, or to the persons having possession of their property or stock, in the town or place where the corporations are established, or the stock is manufactured; and the buildings and lands and other property of agricultural and stock raising corporations shall be taxed to the corporation, or to the person having possession of the property, in the towns where the buildings and lands are situated and where the personal property is kept; and there shall be a lien for one year on such property and stock for payment of such tax, and it may be sold for payment thereof, as in other cases; and shares of the capital stock of such corporations shall not be taxed to their owners.'

—property of  
stock raising  
corporations,  
how taxed.

—lien.

Section 2. This act shall take effect when approved.

Approved February 15, 1907.