

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SEVENTY-SIXTH LEGISLATURE

OF THE

STATE OF MAINE

1913

Including Acts and Resolves of the Special Session held
in 1912.

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

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-Sixth
Legislature

1913

CHAP. 173

Chapter 173.

An Act to Amend Paragraph Two of Section Thirteen, of Chapter Nine of the Revised Statutes, Relating to the Taxation of Personal Property, as Amended by Chapter Eighty of the Public Laws of Nineteen Hundred Nine.

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

Paragraph 2 of section 13 of chapter 9, as amended by chapter 80 of P. L. of 1909 further amended.

Paragraph two of section thirteen of chapter nine of the revised statutes, as amended by chapter eighty of the public laws of nineteen hundred nine, is hereby amended by adding to said section the following:

'Provided, however, that pleasure vessels or boats in the State of Maine on the first day of each April whose owners reside without the state, and which are left in this state temporarily by the owners for the purposes of repairs, shall not be taxable under the provisions of this section,' so that said section as amended shall read as follows:

Personal property, yachts, etc., owned out of the state.

—exception.

II. Personal property, including yachts and pleasure vessels whether propelled by sail, steam, gasoline or otherwise, which on the first day of each April is within the state and owned by persons residing out of the state or by persons unknown; except vessels built, in process of construction, or undergoing repairs, and hides and the leather, the product thereof, when it appears that the hides were sent into the state to be tanned, and to be carried out of the state, when tanned shall be taxed either to the owner, if known, or to the person having the same in possession, or to the person owning or occupying any store, shop, mill, wharf, landing, shipyard or other place therein where said property is on said day, and a lien is created on said property in behalf of such person, which he may enforce for the repayment of all sums by him lawfully paid in discharge of the tax. A lien is also created upon the property for the payment of the tax, which may be enforced, by the constable or collector to whom the tax is committed, by a sale of the property, as provided in sections twelve, eighteen and nineteen of chapter ten. If any person pays more than his proportionate part of such tax, or if his own goods or property are applied to the payment and discharge of the whole tax, he may recover of the owner such owner's proper share thereof. Persons engaged in tanning leather in the state, shall on or before the first day of each April, furnish to the assessors of the town where they are carrying on said business, a full account, on oath, of all hides and leather on hand received by them from without the state, and all hides and leather on hand from beasts slaughtered in the state, which last named hides and leather shall be taxed in the town where they were tanned. The words "vessels built" in

—lien in favor of person paying the tax.

—lien upon property taxed.

—remedy for paying more than proportion of tax.

—owners of tanneries shall furnish sworn account of hides and leather on hand.

—vessels built, how construed

the third line shall not be construed so as to include pleasure vessels or boats. Provided, however, that pleasure vessels or boats in the State of Maine on the first day of each April whose owners reside without the state, and which are left in this state temporarily by the owners for the purposes of repairs, shall not be taxable under the provisions of this section.'

CHAP. 174

—pleasure vessels temporarily left for repairs not taxable.

Approved April 4, 1913.

Chapter 174.

An Act to Amend Section Seventy-one of Chapter Seventy-nine of the Revised Statutes as Amended by Chapter One Hundred Ninety-six of the Public Laws of Nineteen Hundred Eleven Relating to the Jurisdiction of the Superior Court for Cumberland County.

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

Section 1. Section seventy-one of chapter seventy-nine of the revised statutes as amended by chapter one hundred ninety-six of the public laws of nineteen hundred eleven is hereby amended by striking out in the eleventh line of said section the words "libels for divorce," and inserting after the words "exclusive original jurisdiction of" in the third line thereof the words 'libels for divorce,' so that said section as amended shall read as follows :

Section 71 of chapter 79, R. S., as amended by chapter 196 of P. L. of 1911, further amended.

'Section 71. Within said county, said superior court has exclusive jurisdiction of civil appeals from municipal and police courts and trial justices; exclusive original jurisdiction of libels for divorce, actions of scire facias on judgments and recognizances not exceeding five hundred dollars; of bastardy trials, and of all other civil actions at law not exclusively cognizable by municipal and police courts and trial justices, where the damages demanded do not exceed five hundred dollars, except complaints for flowage, real actions and actions of trespass quare clausum; and concurrent original jurisdiction of actions of trespass quare clausum, and of proceeding in habeas corpus; and of all other civil actions at law where the damages exceed five hundred dollars, except complaints for flowage and real actions.'

Jurisdiction of court.

Section 2. All acts and parts of acts inconsistent herewith are hereby repealed.

Inconsistent acts repealed.

Approved April 4, 1913.