

MAINE STATE LEGISLATURE

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Acts and Resolves

As Passed by the

Seventy-Ninth Legislature

OF THE

STATE OF MAINE

1919

Published by the Secretary of State, in accordance with the Resolves of the Legislature
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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Seventy-Ninth Legislature

1919

[supplied from page 3 of volume]

Chapter 82.

An Act to Amend Section Thirteen of Chapter Ten of the Revised Statutes, Relating to the Assessment of Taxes on Personal Property.

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

R. S., c. 10, § 13; relating to taxation of personal property, amended. Section thirteen of chapter ten of the revised statutes is hereby amended by adding at the end of said section the following: 'provided, however, that personal property employed in trade shall be taxed on the average amount kept on hand for sale during the preceding year, or any portion of that period when the business has not been carried on for a year', so that said section, as amended, shall read as follows:

'**Sec. 13. Personal property in trade to be taxed on average amount carried for the year.** All personal property within or without the state, except in cases enumerated in the following section, shall be assessed to the owner in the town where he is an inhabitant on the first day of each April; provided, however, that personal property employed in trade shall be taxed on the average amount kept on hand for sale during the preceding year, or any portion of that period when the business has not been carried on for a year.'

Approved March 19, 1919.

Chapter 83.

An Act to Amend Section Forty-nine of Chapter Sixteen of the Revised Statutes, Relating to the Duties of Superintendents of Schools.

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

R. S., c. 16, § 49, relating to duties of local superintendents of schools, repealed with exception of ¶ IV. Section forty-nine of chapter sixteen of the revised statutes is hereby amended by striking out all of said section and substituting therefor the following:

'**Sec. 49. Provisions as to school census still in force.** The superintendent of schools in every town shall return under oath to the school committee, in April annually, a certified list of the names and ages of all persons in the town from five to twenty-one years, corrected to the first day of said month, leaving out of said enumeration all persons coming from other places to attend any college or academy, or to labor in any factory, or at any manufacturing or other business.'

Approved March 19, 1919.