

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES
AS PASSED BY THE
Ninety-first and Ninety-second
Legislatures
OF THE
STATE OF MAINE

From April 10, 1943 to April 21, 1945
AND MISCELLANEOUS STATE PAPERS
From April 10, 1943 to May 24, 1945

Published by the Revisor of Statutes in accordance
with Chapter 10 of the Revised Statutes of 1944.

KENNEBEC JOURNAL
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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Ninety-second Legislature

1945

Chapter 258

AN ACT Relating to the Assessment of Taxes.

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

Sec. 1. R. S., c. 81, § 6, sub-§ VI, amended. Subsection VI of section 6 of chapter 81 of the revised statutes is hereby amended to read as follows:

'VI. All mules and horses less than 6 months old, and all colts of draught type under 3 years old, and neat cattle 18 months old and under, and all sheep to the number of 35, and swine to the number of 10, and domestic fowl to the number of 50 and all chickens 2 months old or younger.'

Sec. 2. R. S., c. 81, § 13, sub-§ I, amended. Subsection I of section 13 of chapter 81 of the revised statutes is hereby amended to read as follows:

'I. All personal property employed in trade, in the erection of buildings or vessels, or in the mechanic arts shall be taxed in the town where so employed on the 1st day of each April; provided that the owner, his servant, subcontractor, or agent so employing it occupies any store, storehouse, shop, mill, wharf, landing place, or shipyard therein for the purpose of such employment. Portable mills, logs in any town to be manufactured therein, and all manufactured lumber excepting lumber in the possession of a transportation company and in transit, ~~and~~ all potatoes stored awaiting sale or shipment, except those owned by and in the possession of the producer, house trailers not properly to be taxed as stock in trade, store and office fixtures, and coin-operated vending or amusement devices shall be taxed in the town where situated on the 1st day of April each year.'

Effective July 21, 1945

Chapter 259

AN ACT Relating to Requirement for Restaurant Licenses.

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

R. S., c. 57, § 28, amended. The 3rd sentence of section 28 of chapter 57 of the revised statutes is hereby amended to read as follows: