

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Ninety-fifth Legislature

OF THE

STATE OF MAINE

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1951

PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Ninety-fifth Legislature

1951

Chapter 185

AN ACT Relating to Place of Taxation of Personal Property.

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

R. S., c. 81, § 13, sub-§ I, repealed and replaced. Subsection I of section 13 of chapter 81 of the revised statutes, as amended, is hereby repealed and the following enacted in place thereof:

¶ 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, except as hereinafter otherwise provided in this subsection. 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, 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 fixtures, office furniture, furnishings, fixtures and equipment, and professional libraries, apparatus, implements and supplies, and coin-operated vending or amusement devices, and all manufactured merchandise except products either intended for manufacture into other products or used or for use in connection therewith and except merchandise in the possession of a transportation company or other carrier for the purpose of transporting the same, shall be taxed in the town where situated on the 1st day of April each year.'

Effective August 20, 1951

Chapter 186

AN ACT Relating to Uniform Reciprocal Enforcement of Support Act.

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

R. S., c. 153-A, repealed and replaced. Chapter 153-A of the revised statutes, as enacted by chapter 297 of the public laws of 1949, is hereby repealed and the following enacted in place thereof: