

# 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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**PUBLIC LAWS**

OF THE

**STATE OF MAINE**

As Passed by the Ninety-fifth Legislature

**1951**

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PUBLIC LAWS, 1951

CHAP. 307

under his hand and seal a subpoena to the debtor commanding him, or in case the debtor is a corporation commanding an officer thereof to appear before any such disinterested magistrate within said county in the town in which the debtor, the petitioner or his attorney resides, or the corporation has an established place of business, or in which any officer thereof on whom the subpoena is served, resides, ~~and in case there is no such magistrate in such town then~~ or in the nearest town ~~thereto~~ in which there is such a magistrate or in the shire town of said county, at a time and place therein named to make full and true disclosure, on oath, of all the business and property affairs of such debtor.'

Effective August 20, 1951

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## Chapter 307

### AN ACT Relating to Taxation of Boats.

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

R. S., c. 81, § 13, sub-§ I, amended. The last sentence of subsection I of section 13 of chapter 81 of the revised statutes, as amended, is hereby further amended to read as follows:

'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 boats other than those used exclusively in tidal waters, 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