

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Ninety-eighth Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with subsection VI of section 27 of chapter 10 of the Revised Statutes of 1954.

KENNEBEC JOURNAL

AUGUSTA, MAINE

1957

PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Ninety-eighth Legislature

1957

Chapter 296

AN ACT Relating to Expenses of Members of State Liquor Commission.

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

R. S., c. 61, § 5, amended. Section 5 of chapter 61 of the Revised Statutes is hereby amended to read as follows:

'Sec. 5. Salaries and expenses. The salary of the Chairman of the Commission shall be \$7,000 per year and the salary of each of the other members shall be \$5,000 per year, and in addition each member shall be allowed his reasonable expense incurred in the performance of his duties; ~~provided, however, that such.~~ Such expense shall not include travel between his place of residence and the Commission office, or board and lodging in the city or town where such office is located or in the city of Augusta.'

Effective August 28, 1957

Chapter 297

AN ACT Relating to Taxation of Domestic Fowl.

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

R. S., c. 91-A, § 9, sub-§ III-A, additional. Section 9 of chapter 91-A of the Revised Statutes, as enacted by chapter 399 of the public laws of 1955, is hereby amended by adding thereto a new subsection to be numbered III-A, to read as follows:

'III-A. The business of raising domestic fowl exclusively for meat purposes shall be taxed in the place where found on the basis of the value of the average number of fowl so kept during the preceding taxable year, or any portion of that period when the business has not been carried on for one year.

A. The average number of fowl so kept shall be determined on the basis of one bird per square foot of house capacity, or 25% of the total number of birds kept during the preceding period. House capacity shall be used unless the taxpayer shall have complied with the provisions of section 34.

B. If the business has been carried on for less than one year the following formula shall be used: the number of square feet of house capacity divided by 12, times the number of months or part thereof that the business has been carried on.

C. The tax shall be assessed upon the owner of the domestic fowl raised exclusively for meat purposes or may be assessed upon the person in possession. If assessed upon the person in possession, he shall have the same right to recover said tax as is provided for in paragraph B of subsection III.

D. When the business is so taxed, domestic fowl raised exclusively for meat purposes shall not be taxed under the provisions of subsection IV.