

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

AS PASSED BY THE

Ninety-ninth 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.

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PUBLIC LAWS  
OF THE  
STATE OF MAINE

As Passed by the Ninety-ninth Legislature

1959

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'All money received by the Treasurer of State from the Board of Registration in Medicine, the Board of Examiners in Physical Therapy, the Board of Examiners of Psychologists, the ~~Board of Registration of Nurses~~ State Board of Nursing, the Board of Examiners of Applicants for Admission to the Bar, the Board of Accountancy, the Board of Veterinary Examiners, the Board of Osteopathic Examination and Registration, the Board of Examiners of Funeral Directors and Embalmers, the State Board of Registration and Examination in Optometry, the Board of Dental Examiners, the State Board of Registration for Professional Engineers, the State Board of Architects, the Electricians' Examining Board, the Oil Burnermen's Licensing Board, the State Board of Barbers and Hairdressers, the Examiners of Podiatrists, the Board of Chiropractic Examination and Registration and the Board of Commissioners of the Profession of Pharmacy shall constitute a fund, which shall be a continuous carrying account for the payment of the compensation and expenses of the members, the expenses of the board and for executing the provisions of law relating to each board respectively, and so much thereof as may be required is appropriated for said purposes.'

Effective September 12, 1959

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## Chapter 304

### AN ACT to Tax Equipment Brought Into the State After April First.

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

Sec. 1. R. S., c. 91-A, § 26-A, additional. Chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended by adding a new section 26-A, to read as follows:

'Sec. 26-A. Equipment tax. Machinery and other personal property brought into this State after April 1st and prior to December 31st, by any person upon whom no personal property tax was assessed on April 1st in the State of Maine, shall be taxed as other personal property in the town in which it is used for the first time in this State.

When the assessors are informed by the owner or otherwise of the presence within the town of such personal property, the assessors shall give notice in writing to the owner to furnish to the assessors a true and perfect list of such property within 15 days from the receipt of such notice, and except as otherwise provided in this section, section 34 shall be applicable to this section.

The assessors shall assess a tax upon such property and such tax shall be due and payable 30 days from the date of assessment.

Except as otherwise provided in this section, the collection of such taxes shall be in accordance with this chapter.'

Sec. 2. Effective date. This act shall take effect on January 1, 1960.

Effective January 1, 1960