

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Ninety-ninth Legislature

OF THE

STATE OF MAINE

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STATE OF MAINE

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1959

manner as the court may direct such sum as will cover in whole or in part the support of such child, and if such parent shall willfully fail or refuse to pay such sum he may be proceeded against as provided by law for cases of desertion or failure to provide subsistence.'

Sec. 19. R. S., c. 147, § 1, sub-§ II, amended. Subsection II of section 1 of chapter 147 of the Revised Statutes is amended to read as follows:

'II. In proceedings before municipal courts, municipal courts acting as juvenile courts, trial justices and courts martial.'

Effective September 12, 1959

Chapter 343

AN ACT Relating to Taxation of Manufacturers' Inventories.

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

R. S., c. 91-A, § 3, amended. Section 3 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended to read as follows:

'Sec. 3. Real estate and personal property taxable; employed in trade; taxable year. All real estate within the State, all personal property of residents of the State, and all personal property within the State of persons not residents of the State is subject to taxation on the first day of each April as hereinafter provided; and the status of all taxpayers and of such taxable property shall be fixed as of that date; provided, however, that personal. Personal property employed in trade and manufacturers' inventories of raw materials, unfinished and finished goods, shall be taxed on the average amount kept on hand for sale or for processing during the preceding taxable year, or any portion of that period when the business has not been carried on for a year. The taxable year shall be from April 1st to April 1st.'

Effective September 12, 1959

Chapter 344

AN ACT Relating to Use of Draggars in Sheepscot Bay.

Effective September 12, 1959

Director's note: Repealed by P. L., 1959, c. 363, § 68. Reenacted as P. & S. L., 1959, c. 155, § 73-A by P. L., 1959, c. 363, § 67.

Chapter 345

AN ACT Relating to Use of Draggars in Part of Penobscot Bay.

Effective September 12, 1959

Director's note: Repealed by P. L., 1959, c. 363, § 69. Reenacted as P. & S. L., 1959, c. 155, § 56-A by P. L., 1959, c. 363, § 66.