

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

AS PASSED BY THE

One Hundred and Third Legislature

OF THE

# STATE OF MAINE

Published by the Director of Legislative Research in accordance with  
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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**  
AS PASSED BY THE  
**One Hundred and Third Legislature**  
**1967**

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## Chapter 89

### AN ACT Relating to Sales Tax Exemption of Ships' Stores.

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

**R. S., T. 36, § 1760, sub-§ 4, amended.** Subsection 4 of section 1760 of Title 36 of the Revised Statutes is amended to read as follows:

**4. Ships' stores.** Sale of cabin, deck, engine supplies and bunkering oil to ships engaged in transporting cargo or passengers for hire in interstate or foreign commerce ~~not to include fuel.~~

Effective October 7, 1967

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## Chapter 90

### AN ACT Revising the Law Governing the Taxation of the Business of Raising Domestic Fowl.

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

**R. S., T. 36, § 603, sub-§ 4, amended.** Subsection 4 of section 603 of Title 36 of the Revised Statutes is amended to read as follows:

**4. Domestic fowl raised for meat purposes or egg production.** The business of raising domestic fowl exclusively for meat purposes or egg production 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 raised exclusively for meat production 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 section 706.

**A-1.** The average number of fowl, except breeder fowl, kept for egg production shall be determined on the basis of one bird for each 2 square feet of house capacity, unless the taxpayer shall have complied with section 706, except when fowl are kept in cages or under a high density system of management in which case the average number shall be determined by averaging actual inventories during the preceding taxable year or any portion of that period when the business has not been carried on for a year.

**A-2.** The average number of breeder fowl kept for egg production shall be determined on the basis of one bird for each 3 square feet of house capacity, unless the taxpayer shall have complied with section 706, except when fowl are kept in cages or under a high density system of management in which case the average number shall be determined by averaging actual inventories during the preceding taxable year or any portion of that period when the business has not been carried on for a year.