

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

One Hundred and Third Legislature

OF THE

STATE OF MAINE

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PUBLIC LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE
One Hundred and Third Legislature
1967

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

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.

B. The value to be used for a fowl, in determining the value of the average number of fowl, shall be based upon $\frac{1}{2}$ the average value during the preceding taxable year of a mature bird, as approved by the State Tax Assessor.

C. If the business of raising fowl exclusively for meat purposes 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. The business shall be considered as ~~being~~ having been carried on during normal clean-out periods. The formula set forth in this paragraph shall not apply where 4 or more successive lots of fowl have been grown in the house during the year.

C-1. If the business of raising fowl exclusively for egg production 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. The business shall be considered to have been carried on during normal clean-out periods.

D. 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 subsection 3, paragraph B.

E. When the business is so taxed, ~~domestic fowl raised exclusively for meat purposes~~ shall not be taxed under subsection 5.

F. The absence of fowl on April 1st shall not be conclusive evidence as to the nonoperation of the business ~~of raising domestic fowl exclusively for meat purposes~~.

G.

(1) The term "fowl" and "domestic fowl", as used in this subsection, shall include only that kind of fowl commonly known as chickens, genus gallus domesticus, and shall not include other kinds of fowl such as turkeys, ducks and geese.

(2) The term "fowl raised for egg production" shall include growing birds for flock replacement.

(3) The term "mature bird", as used in this subsection, shall mean one which is marketable, if for meat purposes, or ready to lay, if for egg production.

(4) The term "breeder fowl" shall mean that kind of fowl which produces eggs for production of chicks.