

## §603. Exceptions

The excepted cases referred to in section 602 are the following:

**1. Personal property employed in trade.** All personal property employed in trade, in the erection of buildings or vessels, or in the mechanic arts shall be taxed in the place where so employed, except as otherwise provided for in this subsection; provided the owner, his servant, subcontractor or agent occupies any store, storehouse, shop, mill, wharf, landing place or shipyard therein for the purpose of such employment.

A. For the purposes of this subsection, "personal property employed in trade" shall include both liquefied petroleum gas installations, and industrial and medical gas installations, together with tanks or other containers used in connection therewith. [PL 1981, c. 106 (AMD).]

B. [PL 1973, c. 592, §7 (RP).]  
[PL 1981, c. 106 (AMD).]

**1-A. Cargo trailers.** A cargo trailer must be taxed in the place of its primary location on April 1st, even though the cargo trailer may not be present in that place on April 1st.

For purposes of this subsection, "primary location" means the place where the cargo trailer is usually based and where it regularly returns for repairs, supplies and activities related to its use.  
[PL 2017, c. 170, Pt. B, §5 (AMD).]

### 2. Enumeration.

[PL 2007, c. 627, §18 (RP).]

**2-A. Enumeration.** The following personal property must be taxed in the place where it is situated:

A. Portable mills; [PL 2007, c. 627, §19 (NEW).]

B. All store fixtures, office furniture, furnishings, fixtures and equipment; [PL 2007, c. 627, §19 (NEW).]

C. Professional libraries, apparatus, implements and supplies; [PL 2007, c. 627, §19 (NEW).]

D. Coin-operated vending or amusement devices; [PL 2007, c. 627, §19 (NEW).]

E. All camper trailers, as defined in section 1481; and [PL 2007, c. 627, §19 (NEW).]

F. Television and radio transmitting equipment. [PL 2007, c. 627, §19 (NEW).]  
[PL 2007, c. 627, §19 (NEW).]

**3. Nonresidents.** Personal property which is within the State and owned by persons residing out of the State shall be taxed either to the owner, or to the person having the same in possession, or to the person owning or occupying any store, storehouse, shop, mill, wharf, landing, shipyard or other place therein where such property is.

A. A lien is created on said property for the payment of the tax, which may be enforced by the tax collector to whom the tax is committed, by a sale of the property as provided.

B. A lien is created on said property in behalf of the person in possession, which he may enforce, for the repayment of all sums by him lawfully paid in discharge of the tax. If such person pays more than his proportionate part of such tax, or if his own goods or property are applied to the payment and discharge of the whole tax, he may recover of the owner such owner's proper share thereof.

**4. Domestic fowl raised for meat purposes or egg production.**  
[PL 1973, c. 592, §11 (RP).]

**5. Mules, horses, neat cattle and domestic fowl.**

[PL 1973, c. 592, §11 (RP).]

**6. Belonging to minors under guardianship.** Personal property belonging to minors under guardianship shall be taxed to the guardian in the place where the guardian resides. The personal property of all other persons under guardianship shall be taxed to the guardian in the place where the ward resides.

**7. Partners in business.** Personal property of partners in business, when subject to taxation under subsections 1 and 2-A, may be taxed to the partners jointly under their partnership name; and in such cases they are jointly and severally liable for the tax.

[RR 2021, c. 2, Pt. A, §126 (COR).]

**8. Owned by persons unknown.** Personal property owned by persons unknown shall be taxed to the person having the same in possession. A lien is created on said property in behalf of the person in possession, which he may enforce for the repayment of all sums by him lawfully paid in discharge of the tax.

**9. Certain corporations.** The personal property of manufacturing, mining, smelting, agricultural and stock raising corporations, and corporations organized for the purpose of buying, selling and leasing real estate shall be taxed to the corporation or to the persons having possession of such property in the place where situated, except as provided in subsections 1 and 10.

[PL 1981, c. 711, §6 (AMD).]

**10. Tax situs.** The tax situs of tangible personal property shall be at the mine site if that property is:

A. Owned, leased or otherwise subject to possessory control of a mining company; and [PL 1981, c. 711, §7 (NEW).]

B. On route to or from, being transported to or from or destined to or from a mine site. [PL 1981, c. 711, §7 (NEW).]

Except as otherwise provided in this subsection, the tax situs of tangible personal property leased to a mining company shall be in the place where the property is situated.

For the purposes of this subsection, the definitions of section 2855 shall apply.

[PL 1983, c. 776, §2 (AMD).]

#### SECTION HISTORY

PL 1967, c. 15, §1 (AMD). PL 1967, c. 90 (AMD). PL 1967, c. 480, §1 (AMD). PL 1971, c. 235, §2 (AMD). PL 1973, c. 592, §§7-11 (AMD). PL 1981, c. 106 (AMD). PL 1981, c. 711, §§6,7 (AMD). PL 1983, c. 776, §2 (AMD). PL 1987, c. 303 (AMD). PL 2007, c. 627, §§18, 19 (AMD). PL 2017, c. 170, Pt. B, §5 (AMD). RR 2021, c. 2, Pt. A, §126 (COR).

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