

# MAINE STATE LEGISLATURE

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# SIXTY-FIRST LEGISLATURE.

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HOUSE.

No. 68.

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## STATE OF MAINE.

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IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND  
EIGHTY-THREE.

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AN ACT providing for the taxation of telephone  
companies.

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*Be it enacted by the Senate and House of Representatives  
in Legislature assembled, as follows:*

SECTION 1. Every telephone corporation, com-  
2 pany or person doing business within the limits of  
3 this state, shall annually pay into the state treas-  
4 ury, a tax of two and one-half per centum on the  
5 value of any telephone line owned by said corpora-  
6 tion, company or person, within the limits of this  
7 state, including all poles, wires, insulators, trans-  
8 mitters, telephones, batteries, instruments, tele-  
9 phonic apparatus and office furniture, and any cir-  
10 cumstances or conditions which affect the value of  
11 the property.

SECT. 2. Every such corporation, company or  
2 person shall annually, on or before the fifteenth day  
3 of April, return to the secretary of state, under the  
4 oath of its superintendent, the amount and value of  
5 all the property enumerated in section one, owned  
6 by it within the limits aforesaid, on the first day of  
7 April annually, and the governor and council shall  
8 determine said values and assess said tax thereon  
9 on or before the first day of May annually. The  
10 secretary of state shall thereupon certify said  
11 assessment to the state treasurer, who shall forth-  
12 with notify the several parties assessed thereof.  
13 Said tax shall be paid into the treasury on or before  
14 the first day of September annually, and shall be in  
15 lieu of all state or municipal taxation on any of the  
16 property or shares of said corporations, companies  
17 or persons.

SECT. 3. Any corporation, company or person,  
2 neglecting to make the returns required by this act,  
3 shall forfeit twenty-five dollars per day for every  
4 days neglect so to do, to be recovered by an action  
5 of debt in the name of the state; and the governor  
6 and council shall proceed to make said assessment  
7 on such valuation as they think just with such evi-  
8 dence as they may be able to obtain, and such

( 3 )

9 assessment shall be final. And if any corporation,  
10 company or person, fails to pay the tax required by  
11 this act, the state treasurer may forthwith com-  
12 mence an action of debt, in the name of the state,  
13 for the recovery of the same with interest.

STATE OF MAINE.

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In HOUSE OF REPRESENTATIVES. }  
February 8, 1883. }

Reported by Mr. PRESCOTT, from Committee on Railroads,  
and ordered printed.

ORAMANDAL SMITH, *Clerk.*