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NINETY-FOURTH LEGISLATURE

Legislative Document

No. 1392

H. P. 2005 House of Representatives, March 23, 1949. Referred to Committee on Military Affairs. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. McClure of Bath.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED FORTY-NINE

AN ACT Relating to Taxation of Amusement and Musical Devices to Provide Funds for Payments to Veterans.

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

R. S., c. 14, §§ 205-A-205-E, additional. Chapter 14 of the revised statutes, as amended, is hereby further amended by adding thereto 5 new sections to be numbered 205-A to 205-E, to read as follows:

'Coin-operated Devices

Sec. 205-A. Definition. As used in sections 205-A to 205-E, inclusive, the term "coin-operated amusement or music devices" means any amusement or music machine operated by means of the insertion of a coin, token or similar object. The term does not include bona fide vending machines in which are not incorporated amusement features.

Sec. 205-B. Application for license; fee; exhibition. Every person, firm or corporation who owns and maintains for use, or permits the use of, a coin-operated amusement or musical device shall file with the state tax assessor an application for license of said device accompanied by an annual fee of \$25 for each such device if an amusement device and an annual fee of \$10 for each such device if a musical device. The state tax assessor shall pay over all receipts from such licenses to the treasurer of state daily. The state tax assessor shall issue such license or licenses to the applicant and such license shall expire June 30th, annually. Such license when issued shall be exhibited on every such device. If one such device is replaced by another, such other device shall not be considered an additional device.

Sec. 205-C. Rules and regulations. The state tax assessor may make such reasonable rules and regulations regarding the administration and enforcement of the provisions of sections 205-A to 205-E, inclusive, as he may deem necessary or expedient.

Sec. 205-D. Penalty. Any person, firm or corporation who shall fail to comply with any of the provisions of sections 205-A to 205-E, inclusive, or any rule and regulation issued thereunder shall be punished by a fine of not more than \$50 or by imprisonment for not more than 6 months, or by both such fine and imprisonment.

Sec. 205-E. Appropriation of money received. Moneys received through the provisions of sections 205-A to 205-E, inclusive, by the treasurer of state shall be appropriated and used for the following purposes:

I. For the collection of the license fees provided for in section 205-B and the enforcement of all the provisions of sections 205-A to 205-E, inclusive, and all rules and regulations issued thereunder.

II. For the payment of \$78 to each veteran of the war with Spain and for the payment of \$100 to veterans of World War I who have as yet not been paid the bonus to which they are entitled.

III. All other moneys shall be credited to the veterans' bonus fund, which is hereby created and which shall be set up as a separate account by the treasurer of state. Such fund shall be placed in trust for eventual payment to Maine citizen soldiers of World War II.'