

# MAINE STATE LEGISLATURE

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Legislative Document

No. 1249

H. P. 1115

House of Representatives, March 3, 1953

Referred to the Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Childs of Portland

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-THREE

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AN ACT Relating to Taxation of Telephone and Telegraph Companies.

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

**R. S., c. 14, § 122, amended.** Section 122 of chapter 14 of the revised statutes is hereby amended to read as follows:

**'Sec. 122. Computation of tax.** The amount of the annual excise tax on telephone and telegraph companies shall be ascertained as follows: when the gross receipts of such corporation, association or person collected within and without this state on account of its telephone or telegraph business during the year for which the tax is assessed on such corporation, association or person exceed \$1,000 and do not exceed \$5,000, the tax shall be  $1\frac{1}{4}\%$  of such gross receipts; when such gross receipts exceed \$5,000 and do not exceed \$10,000, the tax shall be  $1\frac{1}{2}\%$  of such gross receipts; when such gross receipts exceed \$10,000 and do not exceed \$20,000, the tax shall be  $1\frac{3}{4}\%$  of such gross receipts; when such gross receipts exceed \$20,000 and do not exceed \$40,000, the tax shall be 2% of such gross receipts; and so on, increasing the rate of tax  $\frac{1}{4}$  of 1% for each additional \$20,000 or fractional part thereof, of such gross receipts, provided that the rate shall in no event exceed 6% of such gross

receipts do not exceed \$40,000, the tax shall be 2% of such gross receipts; when such gross receipts exceed \$40,000 but do not exceed \$100,000, the tax shall be 4% of such gross receipts; when such gross receipts exceed \$100,000, the tax shall be 6% of such gross receipts.'