

# MAINE STATE LEGISLATURE

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CHAPTER 355  
**EXPRESS COMPANIES**

Sec.

- 2461. Annual license; payment of tax.
- 2462. Annual return; assessment of tax.
- 2463. Tax in lieu of local taxes.
- 2464. Penalty.

**§ 2461. Annual license; payment of tax**

Every corporation, company or person doing express business on any railroad, steamboat or vessel in the State shall, annually before the first day of May, apply to the State Tax Assessor for a license authorizing the carrying on of said business and any such corporation, company or person neglecting to make application shall be punished by a fine of \$50, to be recovered by complaint or indictment. Every such corporation, company or person shall pay to the State Tax Assessor 4% of the gross receipts of said business done during the preceding calendar year. Said 4% shall be on all business done in the State, including a proportional part on all express business coming from other states or countries into this State, and all going from this State to other states or countries. Nothing herein applies to goods or merchandise in transit through the State.

R.S.1954, c. 16, § 133.

**§ 2462. Annual return; assessment of tax**

Every such corporation, company or person coming under section 2461 shall, by its properly authorized agent or officer, annually on or before the first day of March make a return to the State Tax Assessor, stating the amount of said receipts for all express matter carried within the State as specified in section 2461. Whereupon the said State Tax Assessor shall, on or before the 15th day of March following, assess the tax and shall thereupon notify said corporations, companies or persons, and said taxes shall be paid to the State Tax Assessor on or before the 15th day of April following. The State Tax Assessor shall pay over all receipts from such tax to the Treasurer of State daily.

R.S.1954, c. 16, § 134.

**§ 2463. Tax in lieu of local taxes**

The tax assessed upon express corporations, companies and persons in section 2461 is in place of all local taxation, except that real estate owned by such corporations, companies or persons shall be taxed in the municipality where the same is situated as nonresident real estate.

R.S.1954, c. 16, § 135.

**§ 2464. Penalty**

Any corporation, company or person willfully neglecting to make returns according to section 2462 forfeits \$5 for every day's neglect, to be recovered by a civil action in the name of the State. Any officer, agent or employee of such express company who willfully violates any provision of section 2462 shall be punished by a fine of not less than \$100 nor more than \$500 for each offense, to be recovered by indictment to the use of the State.

R.S.1954, c. 16, § 136; 1961, c. 317, § 14.