

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

*Maine*  
REVISED STATUTES  
1964

*Prepared Under the Supervision  
of the  
Committee on Revision of Statutes*

Being the Tenth Revision of the  
Revised Statutes of the State  
of Maine, 1964

Volume 6  
Titles 33 to 39



Boston, Mass.  
Boston Law Book Co.

Orford, N. H.  
Equity Publishing Corporation

St. Paul, Minn.  
West Publishing Co.

Text of Revised Statutes  
Copyright © 1964  
by  
State of Maine

This is a historical version of the Maine Revised Statutes that may not reflect the current state of the law. For the most current version, go to:

<http://legislature.maine.gov/legis/statutes/>

## CHAPTER 359

## PARLOR CAR OWNERS

Sec.

2571. Due date; rate.

2572. Returns to State Tax Assessor; tax in lieu of local tax.

2573. Penalty.

**§ 2571. Due date; rate**

Every corporation or person owning or operating parlor or other cars for which extra compensation is charged for riding therein over any of the railroads of the State shall annually, on the first day of April, pay to the State Tax Assessor for the use of the State an annual excise tax for the privilege of exercising its franchise in the State, equal to 9% of its or his gross receipts from business done wholly in the State, for the preceding calendar year.

R.S.1954, c. 16, § 122.

**§ 2572. Returns to State Tax Assessor; tax in lieu of local tax**

Every corporation or person owning or operating parlor or other cars for which extra compensation is charged for riding therein over the railroads of the State 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 such gross receipts. Whereupon the said Tax Assessor shall on or before the 15th day of March assess the tax and shall thereupon notify said corporations or persons. Such tax shall be paid to the State Tax Assessor on or before the first day of April following and is in place of all local taxation upon the cars and equipment of said corporations or persons used in carrying on business in the State. The State Tax Assessor shall pay over all receipts from such tax to the Treasurer of State daily.

R.S.1954, c. 16, § 123.

**§ 2573. Penalty**

Any corporation or person willfully neglecting to make returns according to section 2572 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 companies operating parlor cars who willfully violates any provision of section 2572 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, § 124; 1961, c. 317, § 11.