

# MAINE STATE LEGISLATURE

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December 13, 1941

The Attorney General's Office

State Tax Assessor

In re R. S. Chapter 12, §39,  
Assessment of Franchise Taxes

I am pleased to call your attention to Sections 39 and 40 of Chapter 12, Revised Statutes, as amended by Sections 1 and 2 of Chapter 224 of the Public Laws of 1933, and to Section 41 of said Chapter 12.

Your special inquiry is as to the legal meaning of the statutory clause "the gross receipts of such corporation, association or person collected within this state on account of the telephone and telegraph business" etc.. It appears to me that "gross receipts" within the meaning of the statute, include (1) Amount collected in Maine for calls to another state, (2) Amount collected in Maine on calls from outside the state, and (3) Amount received in excess of amounts paid over to independent companies.

Sanford L. Fogg  
Deputy Attorney General

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