

MAINE STATE LEGISLATURE

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(New Title)
New Draft of: H. P. 846, L. D. 1233

ONE HUNDRED AND FIRST LEGISLATURE

Legislative Document

No. 1569

H. P. 1094

House of Representatives, May 15, 1963

Reported by 5 members of the Committee on Taxation (Report "A") and printed under Joint Rules No. 10.

HARVEY R. PEASE, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-THREE

AN ACT Amending the Charter of the City of Portland Relating to Imposition of a General Business and Occupation Tax.

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

P. & S. L., 1961, c. 194, Art. VII-A, additional. Chapter 194 of the private and special laws of 1961 is amended by adding a new article VII-A, to read as follows:

'Article VII-A.

General Business and Occupation Tax.

Sec. 1. General Business and Occupation Tax. The city council shall have power by ordinance to levy and impose a tax upon persons carrying on or exercising for gain or profit within the City of Portland any trade, business, profession, vocation or commercial activity, imposed generally or upon selected types or classes thereof, measured by the gross receipts or gross income from such activities carried on either permanently or temporarily within the city, but not to exceed 1% of such gross receipts. Such tax, when imposed, shall be in place of all taxation, except excise taxes, levied by the City of Portland on the personal property of persons subject to such tax.

Sec. 2. Exemptions. Such ordinance shall specify exemptions, and no such tax shall be imposed upon the gross receipts or gross income of any corporation or association now or hereafter taxed on such gross receipts or gross income by the State of Maine or by the United States.

Sec. 3. Procedures; penalties. Such ordinance shall provide definitions, ad-

ministrative procedures, and all such other matters as shall be necessary and pertinent to the imposition and collection of such tax including both civil and criminal penalties and punishment. In the case of criminal penalties and punishment, such ordinance shall provide for a fine of not less than \$100 nor more than \$1,000 or by imprisonment for not more than 11 months, or by both. In the case of civil penalties and punishment, such ordinance shall provide for a penalty of 10% of the amount of the tax when it is unpaid due to negligence and 25% of the amount of the tax when it is unpaid due to fraud with intent to evade the tax.

Sec. 4. Referendum; effective date. Such ordinance shall not take effect unless and until it shall have been accepted by the legal voters of the City of Portland at a regular municipal election or at a special municipal election called and held for such purpose. Such election shall be called, advertised and conducted according to the law relating to municipal elections. For the purposes of such election, the clerk shall reduce the subject matter to the following question: "Shall 'An Ordinance Levying and Imposing a General Business and Occupation Tax' be accepted?" The voters shall indicate by a cross or check mark, placed against the words "Yes" or "No" their opinion of the same. The result of such election shall be declared by the municipal officers and due certificate filed by the clerk with the Secretary of State. If a majority of the votes cast by the legal voters of the City of Portland are in favor of the acceptance of such ordinance, such ordinance shall take full effect in said City of Portland within 30 days after the effective date as specified in such ordinance.'