

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 886

H. P. 659

House of Representatives, February 2, 1965

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

JEROME G. PLANTE, Clerk

Presented by Mr. Martin of Eagle Lake.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-FIVE

AN ACT Repealing the Tax on Express Companies and Parlor Cars.

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

Sec. 1. R. S., T. 36, § 1483, sub-§ 6, amended. Subsection 6 of section 1483 of Title 36 of the Revised Statutes is amended to read as follows:

'6. **Certain public utilities.** Vehicles owned by telephone and telegraph companies ~~express companies~~ and railroad companies subject to the excise taxes set forth in chapters 355, 359, 361 and 363;'

Sec. 2. R. S., T. 36, § 2351, amended. Section 2351 of Title 36 of the Revised Statutes is amended to read as follows:

'§ 2351. **Failure to make return; assessment**

If any corporation, company, association or person fails to make the returns required by sections ~~2462, 2572~~ 2681 and 4751, the State Tax Assessor shall make an assessment of a state tax upon such corporation, company, association or person on such valuation, or on such gross receipts thereof, as the case may be, as he thinks just, with such evidence as he may obtain, and such assessment shall be final.'

Sec. 3. R. S., T. 36, § 2352, amended. The first paragraph of section 2352 of Title 36 of the Revised Statutes is amended to read as follows:

'The State Tax Assessor or his duly authorized agent shall have access to the books of any corporation, company, association or person required to make returns under sections ~~2462~~ 2516, 2517, 2519, 2520 ~~2572~~ and 4751, to ascertain if the required returns are correctly made. If any corporation, company, associa-

tion or person fails to pay the taxes required or imposed by sections ~~2461, 2571~~ 2623, 2683 and 4752, the State Tax Assessor shall forthwith commence a civil action in the name of the State, for the recovery of the same with interest at the rate of 10% a year.'

Sec. 4. R. S., T. 36, c. 355, repealed. Chapter 355 of Title 36 of the Revised Statutes is repealed.

Sec. 5. R. S., T. 36, c. 359, repealed. Chapter 359 of Title 36 of the Revised Statutes is repealed.