

# MAINE STATE LEGISLATURE

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(New Title)  
New Draft of H. P. 1911, L. D. 2447  
FIRST SPECIAL SESSION

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ONE HUNDRED AND SIXTH LEGISLATURE

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Legislative Document

No. 2523

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H. P. 1980 House of Representatives, February 21, 1974  
Reported by Mr. Morton from the Committee on Taxation and printed  
under Joint Rules No. 18.

E. LOUISE LINCOLN, Clerk

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-FOUR

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**AN ACT to Advance Collection of Telephone and Telegraph Taxes.**

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

**Sec. 1. R. S., T. 36, §§ 2681 and 2682, repealed:** Sections 2681 and 2682 of Title 36 of the Revised Statutes are repealed.

**Sec. 2. R. S., T. 36, § 2683, amended.** Section 2683 of Title 36 of the Revised Statutes, as amended by section 3 of chapter 478 of the public laws of 1971, is further amended to read as follows:

**§ 2683. Companies taxable**

Every corporation, association or person operating in whole or in part a telephone or telegraph line within the State for tolls or other compensation shall pay to the State Tax Assessor, for the use of the State, an annual excise tax for the privilege of conducting such business within the State ~~which tax, with the tax provided for in section 2689, is in place of all taxes upon the property of such corporation, association or person employed in such business.~~

**Sec. 3. R. S., T. 36, § 2686, repealed and replaced.** Section 2686 of Title 36 of the Revised Statutes is repealed and the following enacted in place thereof:

**§ 2686. Returns of operators**

Every corporation, association or person operating in whole or in part a telephone or telegraph line for toll or other compensation within the State

shall annually, on or before the last day of January, return to the State Tax Assessor, signed by its treasurer or its chief accounting officer if a corporation, or by the owner or owners, or by the members of an association or one of them, if a person or association, a statement of the total gross operating revenues of such corporation, association or person from its or his operations within this State during the preceding year ending December 31st, together with payment of tax in accordance with section 2684. A final reconciliation return shall be filed on or before March 31st covering the prior calendar year. Any corporation, association or person who at the time of filing its reconciliation return understated its reported liability by more than 20% shall be liable to a penalty of 25% of such understated liability due on demand by the State Tax Assessor and recoverable in a civil action. The State Tax Assessor shall pay over all receipts from such tax to the Treasurer of State daily. Such tax shall be a lien on the property of such corporation, and on its franchise, and upon the property used in operating a telephone or telegraph business by any such association or person, and takes precedence over all other liens.

Sec. 4. R. S., T. 36, § 2687, repealed and replaced. Section 2687 of Title 36 of the Revised Statutes is repealed and the following enacted in place thereof:

§ 2687. Penalty

Any corporation, association or person who neglects to make returns or pay the amount of tax shown due shall be liable to a penalty of \$5 a day for each day in arrears, or  $\frac{1}{2}$  of 1% of tax liability, whichever is greater, together with interest at the rate of  $\frac{1}{2}$ % per month or fraction thereof, due on demand by the State Tax Assessor and recoverable in a civil action. The State Tax Assessor may waive penalty for cause. Any officer, agent or employee of such telephone or telegraph company who willfully violates any provision of section 2686 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.

STATEMENT OF FACT

The purpose of this new draft is to advance the date of payment of telephone and telegraph taxes.