

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)

FIFTY-NINTH LEGISLATURE.

HOUSE.

No. 126.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND EIGHTY.

AN ACT to tax express corporations, companies, or persons carrying on express business in this state.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows :

SECTION 1. Every express corporation, company
2 or person doing express business on any railroad,
3 steamboat or vessel in this state, shall annually be-
4 fore the first day of May, apply to the state treasurer
5 for a license authorizing the carrying on of said
6 express business; and every such corporation, com-
7 pany or person shall annually pay to the state
8 treasurer, on or before the first day of May, three-
9 fourths of one per cent. of the gross receipts of
10 said business for the year ending on the first day.

11 of April preceding. Said three-fourths of one per
12 cent. shall be on all of said express business done
13 in this state, including a pro rata part on all express
14 business coming from other states or countries into
15 this state, and all going from this state to other
16 states or countries; *provided, however*, that nothing
17 in this act shall be construed to apply to goods or
18 merchandise in transit through the state.

SECT. 2. Every such express corporation, com-
2 pany or person shall, by its properly authorized
3 agent or officer, annually, on or before the fifteenth
4 day of May, make a return to the governor and
5 council, verified by oath as to its correctness, stat-
6 ing the amount of said receipts for all express mat-
7 ters carried within this state as stated in section
8 one of this act; and the governor and council shall
9 certify the same to the state treasurer, who shall
10 thereupon notify said corporations, companies or
11 persons, and said taxes shall be paid into the state
12 treasury on or before the first day of May follow-
13 ing.

SECT. 3. The tax assessed upon corporations,
2 companies or persons aforesaid shall be for the year
3 commencing April first, A. D., eighteen hundred
4 and eighty, and for every subsequent year, and
5 payable to the state treasurer on or before the first

6 day of May, annually, afterwards, and shall be in
7 lien of all local taxation.

SECT. 4. Any corporation, company or person
2 neglecting to make returns according to provisions
3 of this act shall forfeit twenty-five dollars per day
4 for every day's neglect so to do, to be recovered by
5 an action of debt brought in the name of the state,
6 and in case of such neglect the governor and
7 council shall proceed to make the assessment of
8 tax prescribed herein on such gross receipts, as
9 they may think just, with such evidence as they
10 may be able to obtain, and from such assessment
11 there shall exist no right of appeal on the part of
12 the company or person failing to make the returns
13 as aforesaid, and if any corporation, company or
14 person fails to pay the tax required by this act the
15 state treasurer may forthwith commence an action
16 of contract in the name of the state for the recov-
17 ery of the same with interest.

SECT. 5. All acts and parts of acts inconsistent
2 with the provisions of this act are hereby repealed,
3 and this act shall take effect when approved.

STATE OF MAINE.

In HOUSE OF REPRESENTATIVES, }
March 17, 1880. }

Reported by Mr. RICHARDS from the Committee on Financial
Affairs Ordered printed under Rule.

ORAMANDAL SMITH, *Clerk.*