

# 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)

---

---

# Sixty - Third Legislature.

---

---

HOUSE.

No. 189.

---

---

## STATE OF MAINE.

---

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

---

AN ACT additional to and amendatory of sections fifty-five, fifty-six, fifty-seven and fifty-eight of chapter six of the Revised Statutes, relating to Corporations.

---

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

Section fifty-five of chapter six of the Revised  
2 Statutes is hereby amended by inserting the word  
3 'or' after the word "corporation" in the first line,  
4 and by striking out the words "or person" after the  
5 word "company" in the first line, and by inserting  
6 the word 'or' before the word "corporation" in the  
7 fifth line, and by striking out the words "or person"  
8 in the fifth line, so that said section as amended  
9 shall read as follows:

'SECT. 55. Every express corporation or company  
11 doing express business on any railroad, steamboat  
12 or vessel in the State, shall annually before the first  
13 day of May, apply to the Treasurer of State for a  
14 license authorizing the carrying on of said business ;  
15 and every such corporation or company shall an-  
16 nually pay to the Treasurer of State, on or before  
17 the first day of May, three-fourths of one per cent  
18 of the gross receipts of said business for the year  
19 ending on the first day of April preceding. Said  
20 three-fourths of one per cent shall be on all of said  
21 business done in the State, including a pro rata  
22 part on all express business coming from other  
23 States or countries into this State, and on all going  
24 from this State to other States or countries; *pro-*  
25 *vided, however,* that nothing herein applies to goods  
26 or merchandise in transit through the State.'

Section fifty-six of chapter six of the Revised  
28 Statutes is hereby amended by inserting the word  
29 "or" after the word "corporation" in the first line,  
30 and by striking out the words "or person" after  
31 the word "company" in the first line, and by insert-  
32 ing the word 'or' before the word "companies" in  
33 the eighth line, and by striking out the words "or  
34 person" in the ninth line, so that said section  
35 as amended shall read as follows:

'SECT. 56. Every such corporation or company  
37 shall, by its properly authorized agent or officer,  
38 annually, on or before the fifteenth day of May, make  
39 a return under oath to the Governor and Council,  
40 stating the amount of said receipts for all express  
41 matters carried within the State as specified in the  
42 preceding section; whereupon the Governor and  
43 Council shall on or before the fifteenth day of June  
44 following, assess the tax therein provided, and  
45 forthwith certify the same to the Treasurer of State,  
46 who shall thereupon notify said corporations or  
47 companies, and said taxes shall be paid into the  
48 State treasury on or before the first day of May  
49 following.'

Section fifty-seven of chapter six of the Revised  
51 Statutes is hereby amended by inserting the word  
52 'or' after the word "corporations" in the first line,  
53 and by striking out the words "and persons" after  
54 the word "companies" in the first line, and by in-  
55 serting the word 'or' before the word "companies"  
56 in the third line, and by striking out the words "or  
57 persons" in the third line, so that said section  
58 as amended shall read as follows:

'SECT. 57. The tax assessed upon express cor-  
60 porations or companies as aforesaid, is in place of  
61 all local taxation, except that real estate owned by

62 such corporations or companies shall be taxed in  
63 the municipality where the same is situated, as non-  
64 resident real estate; but the amount of taxes as-  
65 sessed upon such portion of real estate owned and  
66 actually used by them in the transaction of their  
67 business shall be deducted by the Governor and  
68 Council from the tax hereinbefore provided.'

Section fifty-eight of chapter six of the Revised  
70 Statutes is hereby amended by inserting the word  
71 'or' after the word "corporation" in the first line,  
72 and by striking out the words "or person" after the  
73 word "company" in the first line, so that said section  
74 as amended shall read as follows:

'SECT. 58. Any corporation or company neglect-  
76 ing to make returns according to section fifty-six,  
77 forfeits twenty-five dollars for every day's neglect,  
78 to be recovered by action of debt in the name of  
79 the State.'

---

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES, }  
February 25, 1887. }

Reported from Committee on Financial Affairs by Mr. GLOVER of  
Rockland; ordered printed under joint rule.

NICHOLAS FESSENDEN, Clerk.