

# MAINE STATE LEGISLATURE

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# Sixty-Seventh Legislature.

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HOUSE.

No. 109.

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## STATE OF MAINE.

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IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED  
AND NINETY-FIVE.

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AN ACT relating to the taxation of Express Corporations,  
Companies or persons.

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

Section 56 of chapter 6, of the Revised Statutes, is  
2 hereby amended so that said section as amended shall read  
3 as follows :

4 'Section 56. Every such corporation, company or per-  
5 son shall, by its properly authorized agent or officer,  
6 annually, on or before the fifteenth day of May, make a  
7 return under oath to the state assessors, stating the  
8 amount of said receipts for all express matters carried  
9 within the state as specified in the preceding section ;  
10 whereupon the state assessors shall on or before the fif-

11 teenth day of June following, assess the tax therein pro-  
12 vided, and forthwith certify the same to the treasurer of  
13 state, who shall thereupon notify said corporations, com-  
14 panies or persons, and said taxes shall be paid into the  
15 state treasury on or before the first day of May following.'

Section 57 of chapter 6, of the Revised Statutes, is  
17 hereby amended so that said section as amended shall read  
18 as follows :

'Section 57. The tax assessed upon express corpora-  
20 tions, companies and persons as aforesaid, is in place of  
21 all local taxation, except that real estate owned by such  
22 corporations, companies or persons shall be taxed in the  
23 municipality where the same is situated, as non-resident  
24 real estate ; but the amount of taxes assessed upon such  
25 portion of real estate owned and actually used by them in  
26 the transaction of their business shall be deducted by the  
27 state assessors from the tax hereinbefore provided.'

Section 58 of chapter 6, of the Revised Statutes, is  
29 hereby amended so that said section as amended shall read  
30 as follows :

'Section 58. Any corporation, company or person, neg-  
32 lecting to make returns according to section 56, forfeits  
33 twenty-five dollars for every day's neglect, to be recov-  
34 ered by action of debt in the name of the state.'



STATE OF MAINE.

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HOUSE OF REPRESENTATIVES, }  
February 13, 1895.

Reported by Mr. TEAGUE of Caribou, from Joint Special Committee  
on Taxation, and ordered printed under joint rules.

W. S. COTTON, *Clerk.*