

# MAINE STATE LEGISLATURE

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# Sixty-Ninth Legislature.

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HOUSE.

No. 325

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## STATE OF MAINE.

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

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AN ACT to amend Section fifty-five and fifty-six of Chapter six of the Revised Statutes, as amended by Chapter seventy-two of the Public Laws of eighteen hundred and eighty-seven, Chapter two hundred and thirty-five of the Public Laws of eighteen hundred and ninety-three and Chapter forty-nine of the Public Laws of eighteen hundred and ninety-five.

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

Section 1. Section fifty-five of chapter six of the Revised  
2 Statutes as amended by chapter seventy-two of the Public  
3 Laws of eighteen hundred and eighty-seven and chapter two  
4 hundred and thirty-five of the Public Laws of eighteen hun-  
5 dred and ninety-three, is hereby amended so as to read as  
6 follows:

'Sect. 55. Every corporation, company or person doing  
8 express business on any railroad, steamboat or vessel in the  
9 State, shall, annually, before the first day of May, apply to  
10 the treasurer of State for a license authorizing the carrying  
11 on of said business, and any such corporation, company or  
12 person, neglecting to make application for a license as afore-  
13 said, forfeits fifty dollars, to be recovered by action of debt  
14 in the name of the State; and every such corporation, com-  
15 pany or person shall annually pay to the treasurer of State,  
16 one and one-half per cent of the gross receipts of said busi-  
17 ness for the year ending on the first day of April preceding.  
18 Said one and one-half per cent shall be on all of said business  
19 done in the State, including a pro rata part on all express  
20 business coming from other states or counties into this State,  
21 and on all going from this State to other states or countries,  
22 provided, however that nothing herein applies to goods or  
23 merchandise in transit through the State.'

Sect. 2. Section fifty-six of chapter six of the Revised  
2 Statutes as amended by chapter seventy-two of the Public  
3 Laws of eighteen hundred and eighty-seven and chapter  
4 forty-nine of the Public Laws of eighteen hundred and ninety-  
5 five, is hereby amended so as to read as follows:

'Sect. 56. Every such corporation, company or person,  
7 shall, by its properly authorized agent or officer, annually, on  
8 or before the fifteenth day of May, make a return under oath  
9 to the State assessor, stating the amount of said receipts for  
10 all express matters carried within the State as specified in  
11 the preceding section; whereupon, the State assessor shall  
12 on or before the fifteenth day of June following, assess the

13 tax therein provided, and forthwith certify the same to the  
14 treasurer of State, who shall thereupon notify said corpora-  
15 tions, companies or persons, and said taxes shall be paid into  
16 the State treasury on or before the first day of September  
17 following.'

Sect. 3. This act shall take effect when approved.

STATE OF MAINE.

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HOUSE OF REPRESENTATIVES,  
Augusta, March 10, 1899.

Reported by Mr. HUTCHINS of Brewer, from Committee on Taxation,  
and ordered printed under joint rules.

W. S. COTTON, *Clerk.*