

# MAINE STATE LEGISLATURE

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# Seventy-first Legislature.

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HOUSE.

No. 515

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## STATE OF MAINE.

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IN THE YEAR OF OUR LORD ONE THOUSAND NINE  
HUNDRED AND THREE.

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AN ACT relating to the taxation of Telegraph and Telephone  
Companies.

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

Section 1. Section three of chapter two hundred and one of  
2 the Public Laws of nineteen hundred and one is hereby  
3 amended by inserting after the word "state" in the third line,  
4 'also a pro rata part of the gross receipts from business com-  
5 ing from other states or countries into this State or going  
6 from this State into other states or countries' so that said sec-  
7 tion shall read as follows :

'Sect. 3. The amount of such annual excise tax shall be  
9 ascertained as follows: when the gross receipts from busi-  
10 ness done wholly within this State, also a pro rata part of the

11 gross receipts from business coming from other states or  
12 countries into this State or going from this State into other  
13 States or countries, for the year for which the tax is assessed  
14 on such corporation, association or person in the operation of  
15 such business exceed one thousand dollars and do not exceed  
16 five thousand dollars, the tax shall be one and one-fourth per  
17 cent of such gross receipts; when such gross receipts exceed  
18 five thousand dollars and do not exceed ten thousand dollars,  
19 the tax shall be one and one-half per cent of such gross  
20 receipts; and when such gross receipts exceed ten thousand  
21 dollars and do not exceed twenty-five thousand dollars the  
22 tax shall be one and three-fourths per cent of the gross  
23 receipts; when such gross receipts exceed twenty-five thou-  
24 sand dollars and do not exceed fifty thousand dollars the tax  
25 shall be two per cent of such gross receipts, and so on increas-  
26 ing the rate of the tax one-quarter of one per cent for each  
27 additional twenty-five thousand dollars, or fractional part  
28 thereof, of such gross receipts, provided that the rate shall in  
29 no event exceed four per cent of such gross receipts.'

Sect. 2. This act shall take effect when approved.



STATE OF MAINE.

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IN HOUSE OF REPRESENTATIVES,

AUGUSTA, March 21, 1903.

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

W. S. COTTON, *Clerk.*