

# MAINE STATE LEGISLATURE

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# SEVENTY-SECOND LEGISLATURE

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HOUSE.

No. 126

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## STATE OF MAINE.

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

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AN ACT to impose an excise tax on the business of selling, giving or delivering trading stamps, checks, coupons or similar devices in connection with the sale of articles.

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

Section 1. Every person, firm or corporation selling, giving or delivering trading stamps, checks, coupons or similar devices, in connection with the sale of articles, entitling the holders to receive articles other than the articles so sold, shall pay an excise tax for carrying on such business, equivalent to three per cent of the gross receipts by such person, firm or corporation from the sale of the articles so sold, and from the trading stamps, checks, coupons or similar devices sold, given or delivered in connection therewith.

Sect. 2. Every person, firm or corporation carrying on the business specified in section one, shall on the first day of

3 January and the first day of July in each year after the year  
4 nineteen hundred and five make a return in writing under  
5 oath to the treasurer of the city or town in which such busi-  
6 ness is carried on, stating the number of trading stamps,  
7 checks, coupons, or similar devices, sold, given or delivered  
8 in connection with the sale of articles, and the gross receipts  
9 from the sale of such articles, and from such stamps, checks,  
10 coupons or similar devices, sold, given or delivered in con-  
11 nection therewith during the last preceding six months.  
12 Thereupon the treasurer of such city or town shall compute  
13 the amount of the tax due from such persons, firm or corpo-  
14 ration, and shall issue his warrants for the collection thereof  
15 to the collector of taxes of such city or town, who shall col-  
16 lect the same, for the use of such city or town, in the manner  
17 and upon the terms and conditions and in the exercise of the  
18 powers and duties, so far as applicable, prescribed by chapter  
19 ten of the Revised Laws relative to the collection of taxes.

Sect. 3. Whoever omits to make and file the return required  
2 by the preceding section shall forfeit not less than five nor  
3 more than ten dollars for each day for fifteen days after the  
4 day upon which said return is by the preceding section  
5 required to be made, and not less than ten nor more than two  
6 hundred dollars for each day thereafter, during which such  
7 omission continues; and whoever under oath knowingly  
8 makes a false statement in such return shall be deemed guilty  
9 of perjury.

Sect. 4. This act shall not apply to persons, firms or corpo-  
2 rations selling goods, wares and merchandise, to which there  
3 may have been attached, or into the packages of which there  
4 may have been packed, coupons or similar devices, redeem-  
5 able in cash or property by the manufacturer or any other  
6 person, firm or corporation; provided, however, that this act  
7 shall not apply to a person, firm or corporation which itself  
8 attaches to goods, wares and merchandise, or packs in the

9 package thereof, such coupon or similar device. Nor to  
10 those who may issue individual coupon, checks, or other  
11 devices redeemable in their own goods, merchandise or cash  
12 in the way of a premium or cash discount when a stated  
13 amount of coupons, checks or other devices are presented for  
14 the redemption; provided, however, that said local merchant  
15 shall secure from the treasurer of the town in which he is  
16 located a local license, the fee for which shall be one dollar.

Sect. 5. This act shall take effect on the first day of Decem-  
2 ber in the year nineteen hundred and five.

STATE OF MAINE.

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HOUSE OF REPRESENTATIVES,

Augusta, February 15, 1905.

Tabled pending reference to Committee on Legal Affairs in concurrence  
by Mr. REED of Portland and ordered printed.

E. M. THOMPSON, *Clerk.*