

# MAINE STATE LEGISLATURE

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# SEVENTY-FOURTH LEGISLATURE

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HOUSE.

No. 659

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## STATE OF MAINE.

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

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AN ACT to amend sections 42 and 44 of chapter 8 of the Revised Statutes as amended by chapter 167 of the Public Laws of 1907 relating to taxation of Express Companies.

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*Be it enacted by the People of the State of Maine, as follows :*

Section 1. Section 42 of chapter 8 of the Revised Statutes, as amended by chapter 167 of the Public Laws of 1907, is hereby further amended by striking out, in lines eight and ten of said section, the words "two and one-half" and inserting in place thereof the word 'three'; so that said section as amended shall read as follows :

'Section 42. Every corporation, company or person doing express business on any railroad, steamboat or vessel in the 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; every such corporation, company  
15 or person shall annually pay to the treasurer of State three  
16 per cent of the gross receipts of said business for the year  
17 ending on the first day of April preceding. Said three per  
18 cent shall be on all said business done in the State, including  
19 a proportional part on all express business coming from oth-  
20 er states or countries into this State, and on all going from  
21 this State to other states or countries, provided, however,  
22 that nothing herein applies to goods or merchandise in  
23 transit through the State.'

Sect. 2. Section 44 of said chapter is hereby amended by  
2 striking out, after the words "real estate" in the fourth line  
3 of said section, the words "but the amount of taxes assessed  
4 upon such portion of real estate owned and actually used by  
5 them in the transaction of their business shall be deducted  
6 by the board of State assessors from the tax hereinbefore  
7 provided": so that said section as amended shall read as fol-  
8 lows:

'Section 44. The taxes assessed upon express corpora-  
10 tions, companies and persons as aforesaid, is in place of all  
11 local taxation, except that real estate owned by such corpora-  
12 tions, companies or persons, shall be taxed in the municipal-  
13 ity where the same is situated, as non-resident real estate.'



STATE OF MAINE.

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HOUSE OF REPRESENTATIVES,

Augusta, March 17, 1909.

Reported by Mr. WING from Committee on Taxation and  
ordered printed under joint rules.

E. M. THOMPSON, *Clerk.*