

MAINE STATE LEGISLATURE

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SEVENTY-FOURTH LEGISLATURE

SENATE.

No. 389

STATE OF MAINE.

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

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.

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

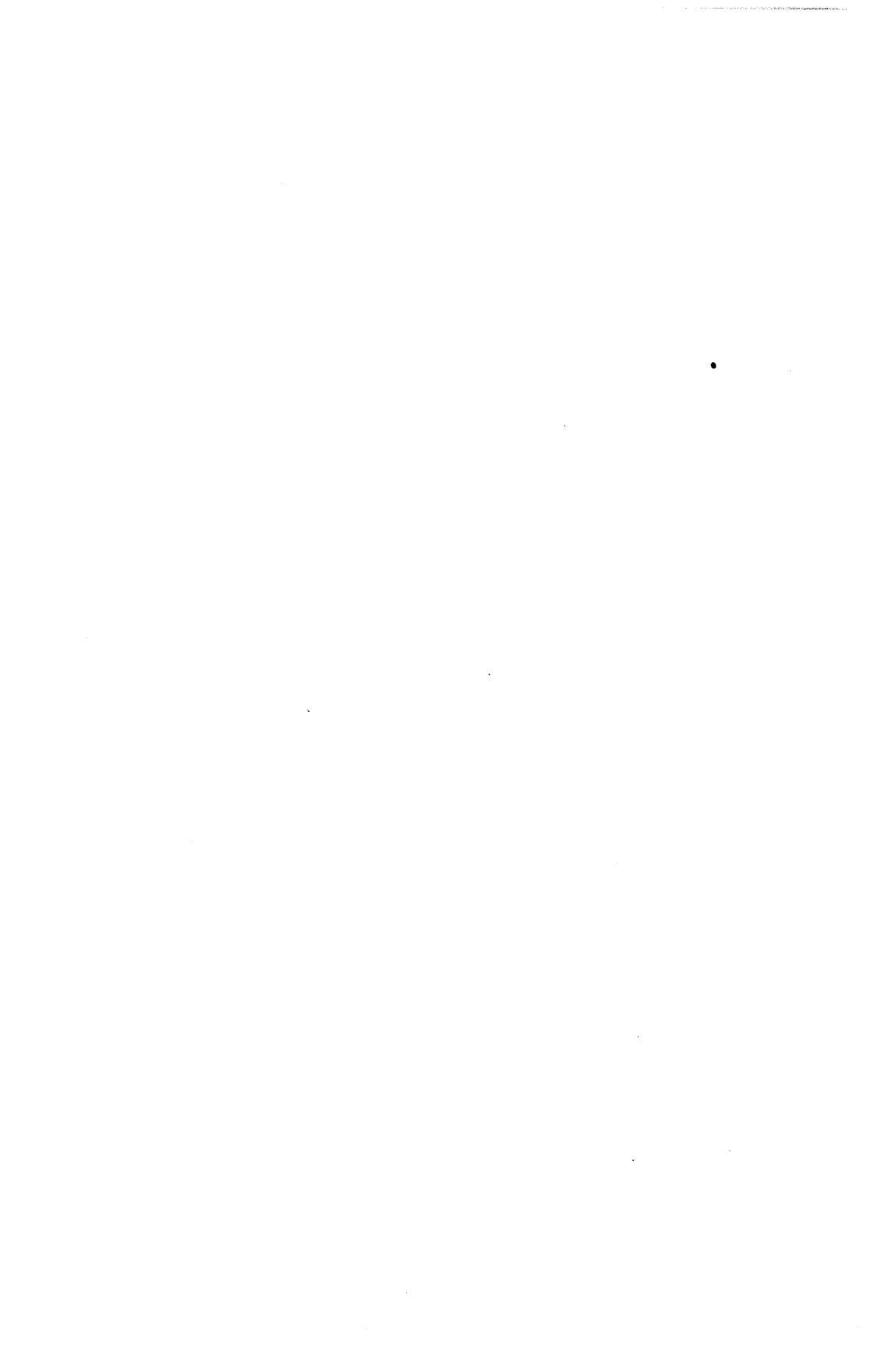
Section 1. Section 42 of Chapter 8 of the Revised Statutes, as amended by Chapter 167 of the Public Laws of 1907, is hereby further amended by striking out, in lines eight and ten of said section, the words "two and one-half" and inserting in place thereof the word 'three;' so that said section as amended 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 the treasurer of State for a license authorizing the carry-

11 ing on of said business and any such corporation, company
12 or person, neglecting to make application for a license as
13 aforesaid, forfeits fifty dollars, to be recovered by action of
14 debt in the name of the State; every such corporation, com-
15 pany or person shall annually pay to the treasurer of State
16 three per cent. of the gross receipts of said business for the
17 year ending on the first day of April preceding. Said three
18 per cent. shall be on all said business done in the State, in-
19 cluding a proportional part on all express business coming
20 from other states or countries into this State, and on all
21 going from this State to other states or countries, provided,
22 however, that nothing herein applies to goods or merchandise
23 in 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
8 follows:

'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 cor-
12 porations, companies or persons, shall be taxed in the muni-
13 cipality where the same is situated, as non-resident real es-
14 tate.'



STATE OF MAINE.

IN SENATE,

March 11, 1909.

Reported by Mr. WHEELER from Committee on Taxation
and laid on table to be printed under joint rules.

F. G. FARRINGTON, *Secretary*.