

MAINE STATE LEGISLATURE

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SEVENTY-FIFTH LEGISLATURE

HOUSE

NO. 146

House of Representatives, Feb. 10, 1911.

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

C. C. HARVEY, Clerk.

STATE OF MAINE

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

AN ACT relating to the Taxation of Telegraph Companies.

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

Section 1. Every corporation, association or person operating in whole or in part a telegraph line within this state shall annually pay into the state treasury a tax of two and one-half per cent on the value of any telegraph line owned by said corporation, association or person within the state, including all polls, insulators, office furniture, batteries and instruments, taking into consideration any circumstances or conditions affecting the value of the property.

Sect. 2. Said tax shall be paid into the state treasury on or before the first day of September annually and is in place of all state or municipal taxation on any of the property or shares of said corporations or associations.

Sect. 3. Every such corporation, company or person shall
2 annually on or before the fifteenth day of April return to
3 the secretary of state under oath of its superintendent the
4 amount and value of all of the property enumerated herein,
5 owned by it within the state on the first day of April and
6 the state assessors shall determine said values and assess
7 said tax thereon by the first day of May annually. The
8 secretary of state shall thereupon certify said assessment
9 to the treasurer of the state who shall forthwith notify the
10 parties assessed.

Sect. 4. Any corporation, association or person neglect-
2 ing to make the returns required by the preceding sec-
3 tion forfeits twenty-five dollars for every day's neglect, to
4 be recovered by an act or debt in the name of the state.

Sect. 5. All laws and parts of laws inconsistent with this
2 act are hereby repealed.