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SEVENTY-FIFTH LEGISLATURE

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SENATE

NO. 217

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*In Senate, March 20, 1911.*

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

*W. C. HANSON, Secretary.*

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STATE OF MAINE

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

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AN ACT to amend Section 42 of Chapter 8 of the Revised  
Statutes, as amended by Chapter 167 of the Public Laws of  
1907, and as further amended by Chapter 152 of the Public  
Laws of 1909, relating to taxation of Express Companies.

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Whereas, the tax assessed under this act must be assessed  
on or before the fifteenth day of June next, and whereas in the  
opinion of the Legislature this fact renders the immediate  
passage of this act necessary for the preservation of the peace,  
health and safety and constitutes an emergency within the  
meaning of the constitution, now therefore,

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

Section 1. Section forty-two of chapter eight of the re-  
2 vised statutes, as amended by chapter one hundred and sixty-

3 seven of the public laws of nineteen hundred and seven, and  
4 as further amended by chapter one hundred and fifty-two  
5 of the public laws of nineteen hundred and nine, is hereby  
6 further amended by striking out, in lines eight and ten of  
7 said section, the word "three" and inserting in place thereof  
8 the word 'four,' so that said section as amended shall read  
9 as follows:

'Sect. 42. Every corporation, company or person doing  
11 express business on any railroad, steamboat or vessel in the  
12 state, shall, annually, before the first day of May, apply to  
13 the treasurer of state for a license authorizing the carrying  
14 on of said business, and any such corporation, company or  
15 person, neglecting to make application as aforesaid, forfeits  
16 fifty dollars, to be recovered by action of debt in the name  
17 of the state; every such corporation, company or person  
18 shall annually pay to the treasurer of state four per cent of  
19 the gross receipts of said business for the year ending on  
20 the first day of April preceding. Said four per cent shall  
21 be on all business done in the state, including a proportional  
22 part on all express business coming from other states or  
23 countries into this state, and all going from this state to  
24 other states or countries, provided, however, that nothing  
25 herein applies to goods or merchandise in transit through  
26 the state.'