## SEVENTY-FIFTH LEGISLATURE

## SENATE

NO. 219

In Senate, March 20, 1911.

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

W. C. HANSON, Secretary.

## STATE OF MAINE

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

AN ACT to amend Section 37 of Chapter eight of the Revised Statutes relating to the Taxation of Telephone and Telegraph Companies.

Whereas, the tax assessed under this act must be assessed on or before the first day of May 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 thirty-seven of chapter eight of the 2 revised statutes is hereby amended by striking out the word 3 "twenty-five" in the twelfth line of said section and insert4 ing in its place the word 'twenty'; also by striking out the
5 word "twenty-five" in the fourteenth line and inserting in
6 its place the word 'twenty'; also by striking out the word
7 "fifty" in the fifteenth line of said section and inserting in
8 its place the word 'forty'; also by striking out the word
9 "twenty-five" in the seventeenth line and inserting in its
10 place the word 'twenty'; also by striking out the word "four"
11 in the nineteenth line and inserting the word 'six,' so that
12 said section when amended shall read as follows:

'Sect. 37. The amount of such annual excise tax shall be 14 ascertained as follows: When the gross reecipts of such 15 corporation, association or person collected within this state 16 on account of its telephone or telegraph business during the 17 year for which the tax is assessed on such corporation, asso-18 ciation or person exceed one thousand dollars and do not 19 exceed five thousand dollars, the tax shall be one and one-20 fourth per cent of such gross receipts; when such gross 21 receipts exceed five thousand dollars and do not exceed ten 22 thousand dollars, the tax shall be one and one-half per cent 23 of such gross receipts; when such gross receipts exceed ten 24 thousand dollars and do not exceed twenty thousand dollars, 25 the tax shall be one and three-fourths per cent of such gross 26 receipts; when such gross receipts exceed twenty thousand 27 dollars and do not exceed forty thousand dollars, the tax 28 shall be two per cent of such gross receipts; and so on in-29 creasing the rate of tax one-quarter of one per cent for each 30 additional twenty thousand dollars or fractional part there-31 of, of such gross receipts, provided that the rate shall in no 32 event exceed six per cent of such gross receipts.'