

MAINE STATE LEGISLATURE

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SEVENTY-SIXTH LEGISLATURE

HOUSE

NO. 183

House of Representatives, Feb. 6, 1913.

*Tabled pending reference to a committee by Mr. Richardson
of Canton and ordered printed.*

W. R. ROIX, Clerk.

STATE OF MAINE

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

AN ACT to amend chapter 131 of the Public Laws of 1911 re-
lating to taxing insurance in companies not authorized to do
business in Maine.

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

Section 1. Chapter 131, Public Laws of 1911, is hereby
2 amended to read as follows:

“Section 1. All persons, companies, associations or cor-
4 porations residing or doing business in this state that enter
5 into any agreements with any insurance company, association,
6 individual, firm, underwriter or Lloyd, not authorized to
7 do business in this state, whereby said person, company, as-
8 sociation or corporation shall enter into contracts of insur-

9 ance covering risks within this state, with said unauthorized
10 association, individual, firm, underwriter or Lloyd, for which
11 there is a premium charged or collected, the said person,
12 company, association or corporation so insured shall, an-
13 nually on the first day of December or within ten days there-
14 after, return to the insurance commissioner of this state a
15 statement under oath for the twelve months preceding on
16 policies or contracts of insurance or indemnity taken by the
17 said person, company, association or corporation. Such
18 statement shall show the amount of insurance and the gross
19 premiums paid to each stock company for insurance dur-
20 ing the period covered by such statement and there may
21 be deducted from the gross premiums any premiums re-
22 turned to the insured on policies cancelled where such pol-
23 icies have been issued during the term covered by the state-
24 ment or premiums returned on policies cancelled where
25 such original premiums have been previously taxed under
26 this act or if the insurance or indemnity is with a mutual
27 company or association or individual or through an attor-
28 ney for individuals, partnerships or corporations, or firm
29 or Lloyds, such statement shall show the amount of insur-
30 ance or indemnity and gross premium or deposit or pay-
31 ment made to secure such insurance or indemnity and from
32 said gross premium or deposit or payment there may be
33 deducted dividends or any unused part of such premium or
34 deposit or payment as has been actually returned to the in-
35 sured or credited on renewal of the insurance or indemnity

36 or where said gross premium or deposit or payment has been
37 previously taxed under this act. The insurance commis-
38 sioner shall give notice to each person, company, associa-
39 tion or corporation filing such return of the amount of his
40 tax, computed at three per cent of the net premium or de-
41 posit or payment made to secure the insurance or indemnity
42 and said tax shall be payable to the State Treasurer on on
43 before the 31st day of December following.”

“Sect. 2. Any person, company, association or corporation
2 failing or refusing to make the report required in section one
3 of this act and to furnish all the data and information that
4 may be required by the insurance commissioner to determine
5 the amount due, shall be deemed guilty of a misdemeanor
6 and upon conviction be fined not less than one hundred dol-
7 lars nor more than five hundred dollars for each offence.”

“Sect. 3. No provision of this act shall be construed as
2 extending to fraternal beneficiary associations, or members
3 thereof; or mutual church insurance companies conducted
4 for the protection of properties used in the service of relig-
5 ious denominations, or members thereof. Nor shall any
6 provision of this act be construed as extending to insurance
7 in unauthorized companies, written by special insurance
8 brokers, under section ninety-nine, chapter forty-nine, Re-
9 vised Statutes of Maine.”