

# MAINE STATE LEGISLATURE

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SEVENTY-SIXTH LEGISLATURE

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HOUSE

NO. 536

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*House of Representatives, March 17, 1913.*

*Reported by Mr. Higgins from Committee on Mercantile Affairs and Insurance and ordered printed under joint rules.*

*W. R. ROIX, Clerk.*

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STATE OF MAINE

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

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AN ACT to amend Chapter 131 of the Public Laws of 1911 relating to taxing insurance in companies not authorized to do business in Maine.

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*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 corpo-  
4 rations residing or doing business in this state that enter into  
5 any agreements with any insurance company, association,  
6 individual, firm, underwriter or Lloyd, not authorized to do  
7 business in this state, whereby said person, company, asso-  
8 ciation or corporation shall enter into contracts of insurance

9 covering risks within this state, with said unauthorized as-  
10 sociation, 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  
17 the 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 during  
20 the period covered by such statement and there may be de-  
21 ducted from the gross premiums any premiums returned to  
22 the insured on policies cancelled where such policies have  
23 been issued during the term covered by the statement or  
24 premiums returned on policies cancelled where such original  
25 premiums have been previously taxed under this act; or if  
26 the insurance or indemnity is with a mutual company or  
27 association or individual or through an attorney for individ-  
28 uals, partnerships or corporations, or firm or Lloyds, such  
29 statement shall show the amount of insurance or indemnity  
30 and gross premium or deposit or payment made to secure  
31 such insurance or indemnity and from said gross premium  
32 or deposit or payment there may be deducted any premiums  
33 returned to the insured on policies cancelled where such  
34 policies have been issued during the term covered by the  
35 statement or premiums returned on policies cancelled where

36 such original premiums have been previously taxed under  
37 this act. The insurance commissioner shall give notice to  
38 each person, company, association or corporation filing such  
39 return of the amount of his tax, computed at two and one-  
40 half per cent of the gross premium or deposit or payment  
41 made to secure the insurance or indemnity and said tax  
42 shall be payable to the State Treasurer on or before the 31st  
43 day of December following.'

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

'Sect. 3. No provision of this act shall be construed as ex-  
52 tending to fraternal beneficiary associations, or members  
53 thereof; nor to mutual church insurance companies con-  
54 ducted for the protection of properties used in the service  
55 of religious denominations, or members thereof; nor to  
56 marine insurance; nor shall any provision of this act be con-  
57 strued as extending to insurance in unauthorized companies,  
58 written by special insurance brokers, under section ninety-  
59 nine, chapter forty-nine, Revised Statutes of Maine.'