

# MAINE STATE LEGISLATURE

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SEVENTY-SEVENTH LEGISLATURE

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SENATE

NO. 111

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*In Senate, Feb. 17, 1915.*

*Ordered, That five hundred copies be printed and that the same be referred to the Committee on Mercantile Affairs and Insurance.*

*Committee on Reference.*

*Presented by Mr. Bartlett of Kennebec.*

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STATE OF MAINE

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IN THE YEAR OF OUR LORD ONE THOUSAND NINE  
HUNDRED AND FIFTEEN

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AN ACT relating to taxation of 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:*

Chapter one hundred fourteen, public laws of nineteen  
2 hundred thirteen, is hereby amended to read as follows:

3 Section 1. All persons, companies, associations or corpo-  
4 rations residing or doing business in this state that enter  
5 into any agreements with an 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 against loss or damage by fire or lightning covering risks

10 or property within this state, with said unauthorized asso-  
11 ciation, individual, firm, underwriter or Lloyd, for which  
12 there is a premium charged or collected, the said person,  
13 company, association or corporation so insured shall file  
14 within thirty days after date of placing same a declaration  
15 setting forth the name of the company, number of policy,  
16 amount of insurance, rate, premium and description of prop-  
17 erty and shall pay the insurance commissioner a fee of one  
18 dollar on each policy and shall, annually on the first day of  
19 December or within ten days thereafter, return to the in-  
20 surance commissioner of this state a statement under oath  
21 for the twelve months preceding on policies or contracts  
22 of insurance or indemnity taken by the said person, com-  
23 pany, association or corporation. Such statement shall show  
24 the amount of insurance and the gross premiums paid to  
25 each stock company for insurance during the period covered  
26 by such statement, and there may be deducted from the  
27 gross premiums any premiums returned to the insured on  
28 policies cancelled where such policies have been issued dur-  
29 ing the term covered by the statement or premiums returned  
30 on policies cancelled where such original premiums have  
31 been previously taxed under this act; or if the insurance  
32 or indemnity is with a mutual company or association or  
33 individual or through an attorney for individuals, partner-  
34 ships or corporations, or firm of Lloyds, such statement  
35 shall show the amount of insurance or indemnity and gross  
36 premium or deposit or payment made to secure such insur-  
37 ance or indemnity and from said gross premium or de-

38 posit or payment there may be deducted any premiums re-  
39 turned to the insured on policies cancelled where such poli-  
40 cies have been issued during the term covered by the state-  
41 ment or premiums returned on policies cancelled where such  
42 original premiums have been previously taxed under this  
43 act. The insurance commissioner shall give notice to each  
44 person, company, association or corporation filing such re-  
45 turn of the amount of his tax, computed at two and one-  
46 half per cent of the gross premium or deposit or payment  
47 made to secure the insurance or indemnity and said tax  
48 shall be payable to the state treasurer on or before the thirty-  
49 first day of December following.

Sect. 2. Any person, company, association or corpora-  
51 tion failing or refusing to make the declaration or report  
52 required in section one of this act and to furnish all the  
53 data and information that may be required by the insur-  
54 ance commissioner to determine the amount due, shall be  
55 deemed guilty of a misdemeanor and upon conviction be  
56 fined not less than one hundred dollars nor more than five  
57 hundred dollars for each offense. Any person or officer of  
58 a company, association or corporation failing or refusing  
59 to pay the tax required by section one shall be subject to a  
60 fine of not less than one hundred nor more than five hun-  
61 dred dollars for each offense.

Sect. 3. No provision of this act shall be construed as  
63 extending to fraternal beneficiary associations, or members  
64 thereof; nor to mutual church insurance companies con-  
65 ducted for the protection of properties used in the service

66 of religious denominations, or members thereof; nor to  
67 marine insurance; nor shall any provision of this act be  
68 construed as extending to insurance in unauthorized com-  
69 panies, written by special insurance brokers, under section  
70 ninety-nine, of chapter forty-nine, of the revised statutes  
71 of Maine.'