

# MAINE STATE LEGISLATURE

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SEVENTY-NINTH LEGISLATURE

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HOUSE

NO. 473

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House of Representatives, March 22, 1919.

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

CLYDE R. CHAPMAN, Clerk.

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STATE OF MAINE

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

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RESOLVE, in Favor of the Penn Mutual Life Insurance  
Company of Philadelphia, Pennsylvania.

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Resolved: That the Penn Mutual Life Insurance Com-  
2 pany of Philadelphia, Pennsylvania, be entitled to credit  
3 upon taxes due, or hereafter becoming due, from it to the  
4 state of Maine, in a sum equal to the total sums improperly  
5 assessed against said company on premium abatements and  
6 paid by it to the state of Maine for years as follows: for  
7 the year of 1914, \$321.80, and for the year of 1915, \$434.54;  
8 total, \$756.34; and the treasurer of state is hereby in-  
9 structed to make the credit of said seven hundred and fifty-  
10 six dollars and thirty-four cents (\$756.34) accordingly.



## STATEMENT OF FACTS.

The state of Maine included in its assessment of taxes against the Penn Mutual Life Insurance Company of Philadelphia, Pennsylvania, taxes upon "premium abatements" as "income" in the sums of \$321.80 for the year of 1914 and \$434.54 for the year 1915, and these taxes have been paid by said company. The state of Pennsylvania under similar laws assessed in said years 1914 and 1915 a similar tax against any life insurance company of Maine doing business in Pennsylvania. These premium abatements have been held by the courts not taxable as "income" under the laws noted. The state of Pennsylvania has made a refund by way of credit to any life insurance company of Maine which has paid to Pennsylvania the taxes above assessed and paid by such Maine company for said years 1914 and 1915. The state of Maine is now asked to make a refund by way of credit to the Penn Mutual Life Insurance Company of Pennsylvania of the taxes improperly assessed against it by the state of Maine as above stated in the years 1914 and 1915 and which such Pennsylvania company has paid.

Following the above decisions the state of Maine has not taxed said "premium abatements" since the year 1915.