

MAINE STATE LEGISLATURE

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SEVENTY-NINTH LEGISLATURE

HOUSE

NO. 474

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.

STATE OF MAINE

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

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

Resolved: That the Fidelity 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 the year of 1914.....	\$34 43
And for the year of 1915	58 32
	<hr/>
Total	\$92 75

And the treasurer of state is hereby instructed to make the
2 credit of said ninety-two dollars and seventy-five cents
3 (\$92.75) accordingly.

STATEMENT OF FACTS.

The state of Maine included in its assessment of taxes against the Fidelity Mutual Life Insurance Company of Philadelphia, Pennsylvania, taxes upon "premium abatements" as "income" in the sums of thirty-four dollars and forty-three cents for the year of 1914 and fifty-eight dollars and thirty-two cents 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 Fidelity 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 "premiums abatements" since the year 1915.