

MAINE STATE LEGISLATURE

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EIGHTIETH LEGISLATURE

HOUSE

NO. 45

House of Representatives, Jan. 27, 1921.

Referred to Committee on Taxation and 500 copies ordered printed. Sent up for concurrence.

Presented by Mr. Holley of North Anson.

CLYDE R. CHAPMAN, Clerk.

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND
NINE HUNDRED AND TWENTY-ONE

AN ACT to Provide for the Earlier Payment of the Annual
Excise Tax by Railroad Companies, Parlor Car Companies,
Telephone and Telegraph Companies and Express Companies.

Whereas, under the provisions of section four of chapter one hundred and two of the public laws of nineteen hundred and nineteen, the biennial fiscal period of the state was changed, so that said period should commence on June thirtieth of each odd year beginning with the year nineteen hundred and twenty-one, and a six-months fiscal period from January one, nineteen hundred and twenty-one, to June thirty, nineteenth hundred and twenty-one, was necessarily created by such change;

And whereas, under existing methods of taxation the normal income of the state for said period of six months ending June thirty, nineteen hundred and twenty-one, will be insufficient to meet its normal disbursements, by reason of the fact that the major portion of the state's revenue is received into the state treasury during the last half of the calendar year;

And whereas, the most feasible method of increasing the income of the state for said fiscal period of six months, and preventing a serious deficit, is to accelerate the payment of the franchise and excise taxes of certain corporations, so that the revenue derived therefrom may be available before June thirty, nineteen hundred and twenty-one;

And whereas, the foregoing facts in the judgment of this legislature constitute an emergency within the meaning of section sixteen of part three of article four of the constitution of Maine, and the measure hereinafter set forth is immediately necessary for the preservation of the public peace, health and safety,

Now therefore,

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

Section 1. Section twenty-nine of chapter nine of the 2 revised statutes is hereby amended by striking out the words
3 "one-half on the first day of July next after the levy is made
4 and the other half on the first day of October following",
5 in the second and third lines of said section, and inserting
6 in place thereof the words 'on the fifteenth day of June

7 next after the levy is made', so that said section as amended
8 shall read as follows:

'Sect. 29. Said tax shall be payable on the fifteenth day
2 of June next after the levy is made. Said tax shall be a
3 lien on the railroad operated, and take precedence of all
4 other liens and incumbrances.'

'Sect. 2. Section thirty-three of said chapter nine of the
2 revised statutes as amended by chapter two hundred and
3 ten of the public laws of nineteen hundred and seventeen,
4 is hereby further amended by striking out the words "first
5 day of September" in the third and fourth lines of said
6 section, and inserting in place thereof the words 'fifteenth
7 day of June', and by striking out the words "June thirtieth"
8 in the last line of said section and inserting in place thereof
9 the words 'May first', and by adding at the end of said sec-
10 tion the following, to wit: 'Provided, however, that for the
11 year nineteen hundred and twenty-one such tax shall be
12 computed only on the gross receipts from such business for
13 the period from June thirtieth, nineteen hundred and twenty,
14 to May first, nineteen hundred and twenty-one', so that said
15 section as amended shall read as follows:

'Sect. 33. Every corporation or person owning or oper-
2 ating parlor or other cars for which extra compensation is
3 charged for riding therein over any of the railroads of the
4 state shall annually, on the fifteenth day of June, pay to
5 the treasurer of state for the use of the state an annual
6 excise tax for the privilege of exercising its franchise in

7 the state, equal to nine per cent of its or his gross receipts
8 from business done wholly in the state, for the year ending
9 May first next preceding. Provided, however, that for the
10 year nineteen hundred and twenty-one such tax shall be
11 computed only on the gross receipts from such business for
12 the period from June thirtieth, nineteen hundred and twenty,
13 to May first, nineteen hundred and twenty-one.'

Sect. 3. Section thirty-four of said chapter nine of the
2 revised statutes is hereby amended by striking out the words
3 "first day of August", in the second line of said section,
4 and inserting in place thereof the words 'fifteenth day of
5 May', and by striking out the words "fifteenth day of said
6 August", in the fifth line of said section, and inserting in
7 place thereof the words 'first day of June', and by striking
8 out the words "first day of September" in the eighth line
9 of said section and inserting in place thereof the words
10 'fifteenth day of June', so that said section as amended shall
11 read as follows:

'Sect. 34. Every such corporation or person shall by its
2 properly authorized agent or officer annually on or before
3 the fifteenth day of May, make a return under oath to the
4 board of state assessors, stating the amount of such gross
5 receipts; whereupon the board of state assessors shall on
6 or before the first day of June assess the tax herein pro-
7 vided and forthwith certify the same to the treasurer of
8 state, who shall thereupon notify said corporations or per-
9 sons; said tax shall be paid into the state treasury on or

10 before the fifteenth day of June following, and, is in place
11 of all local taxation upon the cars and equipment of said
12 corporations or persons used in carrying on business in the
13 state.'

Sect. 4. Section forty of said chapter nine of the revised
2 statutes is hereby amended by striking out the words "first
3 day of September", in the second line of said section, and
4 inserting in place thereof the words 'fifteenth day of June',
5 so that said section as amended shall read as follows:

'Sect. 40. Said tax shall be paid to the treasurer on or
2 before the fifteenth day of June annually. Said tax shall
3 be a lien on the property of such corporation, and on its
4 franchise, and upon the property used in operating a tele-
5 phone or telegraph business by any such association or per-
6 son, and takes precedence over all other liens.'

Sect. 5. Section forty-four of said chapter nine of the
2 revised statutes is hereby amended by striking out the word
3 "fifteenth" in the second line of said section and inserting
4 in place thereof the word 'first', and by striking out the
5 word "June" in the sixth line of said section and inserting
6 in place thereof the word 'May', and by striking out the
7 words "first day of September" in the ninth and tenth lines
8 of said section and inserting in place thereof the words
9 'fifteenth day of June', so that said section as amended shall
10 read as follows:

'Sect. 44. Every such corporation, company or person,
2 shall, by its properly authorized agent or officer, annually,

3 on or before the first day of May make a return under oath
4 to the board of state assessors, stating the amount of said
5 receipts for all express matter carried within the state as
6 specified in the preceding section; whereupon, the board of
7 state assessors shall, on or before the fifteenth day of May
8 following, assess the tax therein provided, and forthwith
9 certify the same to the treasurer of state, who shall there-
10 upon notify said corporations, companies or persons, and
11 said taxes shall be paid into the state treasury on or before
12 the fifteenth day of June following.'

Sect. 6. In view of the emergency expressed in the pre-
2 amble hereof this act shall take effect when approved.