

MAINE STATE LEGISLATURE

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EIGHTY-SECOND LEGISLATURE

H. P. No. 1112

H. D. No. 329

House of Representatives, March 10, 1925.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Page of Skowhegan.

STATE OF MAINE

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

AN ACT Relating to the Collection of Excise Taxes.

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

Section seventy-five of chapter nine of the revised statutes
2 is hereby amended so that said section, as amended, shall
3 read as follows:

‘If any corporation, company or person, fails to make the
2 returns required by sections thirty-four, thirty-six, forty-
3 four, sixty-four and seventy-one, the board of state asses-
4 sors shall make an assessment of a state tax upon such
5 corporation, company or person on such valuation, or on
6 such gross receipts thereof, as the case may be, as they
7 think just, with such evidence as they may obtain, and such

8 assessment shall be final. If any corporation, company,
9 association or person fails to pay the taxes required or im-
10 posed by sections twenty-six, thirty-three, thirty-seven,
11 forty-three, sixty, sixty-five and seventy-two, within three
12 months from the date when the same shall become due and
13 payable, the treasurer of state shall forthwith commence
14 an action of debt, in the name of the state, for the recovery
15 of the same with interest at the rate of six per cent a year.
16 In addition to other remedies for the collection of state
17 taxes upon any corporation, such taxes with interest at the
18 rate of six per cent a year may be recovered by an action of
19 debt, in the name of the state.'