

MAINE STATE LEGISLATURE

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EIGHTY-SECOND LEGISLATURE

S. P. No. 350

S. D. No. 126

In Senate, Feb. 26, 1925.

On motion by Mr. Carter of Androscoggin, Senate voted to reconsider its action whereby this bill was referred to Committee on Taxation and on further motion by same Senator, bill was laid on the table pending reference and 1000 copies ordered printed.

ROYDEN V. BROWN, Secretary.

Presented by Senator Hinckley of Cumberland.

STATE OF MAINE

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

AN ACT Relating to the Taxation of Auto Transportation
Companies.

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

Section 1. (a). The term "corporation" when used in
2 this act, means a corporation, a company, an association or
3 a joint stock association.

(b). The term "person" when used in this act means an
2 individual, a firm or co-partnership.

(c). The term "auto transportation company" when used

2 in this act means every corporation or person, their lessees,
3 trustees, receivers or trustees appointed by any court what-
4 soever, owning, controlling, operating, or managing any
5 automobile, motor truck, jitney bus, or auto stage, used in
6 transportation of persons, or property, for hire between
7 fixed termini or over a regular route over any public high-
8 way, road or street in the State of Maine.

(d). The term "public highway" when used in this act
2 means every public street, road or highway, whether city,
3 county or state, in this state.

(e). The words "between fixed termini or over a regular
2 route" when used in this act means that termini or route
3 between or over which any corporation, firm, person or
4 association, their lessees, trustees, receivers, or trustees ap-
5 pointed by any court whatsoever, is usually or ordinarily,
6 operating any automobile, motor truck, jitney bus, or auto
7 stage, even though there may be departures from said term-
8 ini or route, whether such departures be periodic or irregu-
9 lar. Whether or not any automobile, motor truck, jitney
10 bus, or auto stage is operating between fixed termini or
11 over a regular route within the meaning of this act, shall be
12 a question of fact and the finding of the Public Utilities
13 Commission thereon shall be final and shall not be subject
14 to review, except that questions of law may be raised in the
15 manner provided in sections fifty-five and fifty-six of chapter
16 fifty-five of the Revised Statutes.

Sect. 2. Every auto transportation company shall pay to

2 the Treasurer of the State, for the use of the State, an
3 annual excise tax of two percent of its gross receipts from
4 business within the State for the privilege of doing business
5 in the State.

Sect. 3. On or before the fifteenth day of each month
2 every auto transportation company shall file a return with
3 the Public Utilities Commission, sending duplicate copy of
4 such return to the Board of State Assessors, setting forth
5 in said return

(a). the number of passengers carried between points
2 within the State during the preceding month and the gross
3 revenue derived therefrom, and

(b). the number of tons of property carried between
2 points within the State during the preceding month and the
3 gross revenue received therefrom.

Sect. 4. On or before the thirty-first day of January and
2 the thirty-first day of July in each year the Board of State
3 Assessors shall determine the amount of such excise tax due
4 from each auto transportation company for the six months'
5 period ended December thirty-first and June thirtieth next
6 preceding and shall determine the amount of such excise
7 tax by using the total gross revenue from the transportation
8 of passengers and property between points within the State
9 as reported for said six months' periods by the auto trans-
10 portation company in accordance with the provisions of the
11 preceding section; the Board of State Assessors shall
12 report the amount of such excise tax due from each of

13 said auto transportation companies to the Treasurer of the
14 State who shall forthwith give notice thereof to the auto
15 transportation company upon which the tax is levied.

Sect. 5. The tax for the six months' period ended Decem-
2 ber thirty-first shall be payable by the auto transportation
3 company upon which the tax is levied on or before the first
4 day of April next after the levy is made and the tax for
5 the six months' period ended June thirtieth shall be payable
6 by the auto transportation company upon which the tax is
7 levied on or before the first day of October next after the
8 levy is made; said tax shall be a lien on the property of the
9 auto transportation company upon which it is levied and
10 shall take precedence over all other liens and encumbrances.

Sect. 6. Every auto transportation company aggrieved by
2 the action of the Board of State Assessors in determining
3 the tax may apply for abatement in the same manner as is
4 provided in the case of railroads in section thirty of chapter
5 nine of the Revised Statutes, but such auto transportation
6 company may be required by the Public Utilities Commis-
7 sion to furnish further reports in the manner and subject
8 to like penalty as is provided for in the case of railroad com-
9 panies in section thirty-one of said chapter nine of the
10 Revised Statutes.