

# MAINE STATE LEGISLATURE

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# EIGHTY-FIFTH LEGISLATURE

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**Legislative Document**

**No. 18**

H. P. 12

House of Representatives, Jan. 15, 1931.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Sterling of Caratunk.

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## STATE OF MAINE

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

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AN ACT to Impose an Excise Tax on Motor Express  
Companies.

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

Section forty-six of chapter twelve of the revised statutes is hereby amended by inserting in line two of said section after the word "steamboat" the words 'motor vehicle,' so that said section as amended shall read as follows:

'Sect. 46. Every corporation, company, or person doing express business on any railroad, steamboat, motor vehicle, or vessel in the state, shall, annually, before the first day of May, apply to the treasurer of state for a license authorizing the carrying on of said business and any such corporation, company, or person, neglecting to make application as aforesaid, forfeits fifty dollars, to be recovered by action of debt in the name of the state; every such corporation, company or person shall annually pay to the treasurer of state four per cent of the gross receipts of said business for the year ending on the first day of April preceding. Said four per cent shall be on all business done in the state, including a proportional part on all express business coming from other states or countries into this state, and all going from this state to other states or countries, provided, however, that nothing herein applies to goods or merchandise in transit through the state.'