

# MAINE STATE LEGISLATURE

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EIGHTY-FIFTH LEGISLATURE

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Legislative Document

No. 22

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S. P. 48.

In Senate Jan. 20, 1931.

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

ROYDEN V. BROWN, Secretary.

Presented by Senator Weeks of Somerset.

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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 Tank or Pipe Line Companies.

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

Section 1. Chapter twelve of the revised statutes is hereby amended by inserting a new section following section thirty-six to be numbered thirty-six AA, which section shall read as follows:

'Sect. 36AA. Every corporation or person owning or operating tank cars or pipe line cars over any of the railroads of the state shall annually on the fifteenth day of June pay to the treasurer of state for the use of the state an annual excise tax for the privilege of exercising its franchise in the state equal to four per cent of its or his gross receipts from business done in the state for the year ending May first next preceding.'

Sect. 2. Section thirty-seven of chapter twelve of the revised statutes is hereby amended by inserting in the first line of said section after the word "person" the following words: 'enumerated in sections thirty-six and thirty-six AA', so that said section as amended shall read as follows:

'Sect. 37. Every such corporation or person enumerated in sections thirty-six and thirty-six AA shall by its properly authorized agent or officer annually on or before the fifteenth day of May, make a return under oath to the board of state assessors, stating the amount of such gross receipts; whereupon the

board of state assessors shall on or before the first day of June assess the tax herein provided and forthwith certify the same to the treasurer of state, who shall thereupon notify said corporations or persons; said tax shall be paid into the state treasury on or before the fifteenth day of June following, and, is in place of all local taxation upon the cars and equipment of said corporations or persons used in carrying on business in the state.'

Sect. 3. This act shall not apply to the year ending May first nineteen hundred thirty-one but shall apply to the following fiscal year.