

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

EIGHTY - SIXTH LEGISLATURE

Legislative Document

No. 23

H. P. 37 House of Representatives, Jan. 12, 1933.
Referred to Committee on Taxation and 500 copies ordered printed. Sent up for concurrence.

HARVEY R. PEASE, Clerk.

Presented by Mr. Tompkins of Houlton.

STATE OF MAINE

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

AN ACT for the Taxation of Billboards and the Regulation
and Control of Outdoor Advertising.

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

Sec. 1. **Excise tax on outdoor advertising structures.** No person, firm or corporation shall erect or maintain any outdoor advertising structure or device other than on property which is itself by that means offered for sale or upon property on which the goods so advertised are produced or manufactured or where the business advertised is carried on until such person, firm or corporation shall have paid an excise tax which shall be in lieu of all other taxes, municipal or state, on such structure or device, to the city, town or plantation in which such advertising structure or device is to be erected or maintained and shall have received a permit as provided in section 3 hereof.

Sec. 2. **Due date of tax.** Such excise tax shall be due and payable on the 1st day of August of each year and shall cover the period from the date of payment to the 1st day of August next succeeding.

Sec. 3. **Information to be filed.** Prior to said 1st day of August, the person, firm or corporation applying for such permit shall file with the clerk of the city, town or plantation in which said advertising structures or devices are located or to

be located a list of those upon which he is to pay said excise tax with complete information respecting the location, size and design of each of said structures or devices, and the name of the owner of the land upon which it is to be erected or maintained. Whereupon the clerk shall issue a permit for the erection or maintenance thereof, subject to the regulations of said city, town or plantation.

Sec. 4. **Fee and excise tax.** Any such person, firm or corporation so receiving such a permit shall pay to the clerk a fee of 25 cents for making and recording the same, one such permit being sufficient to cover all structures or devices belonging to said person, firm or corporation in any one town and in addition thereto shall pay an excise tax as follows: 1½ cents per square foot of advertising space of each advertising structure or device. In no case shall the excise for any one advertising structure or device be less than \$3.00. When both sides of said advertising structure or device are used for advertising purposes the excise as above provided shall be payable for each side thereof.

Sec. 5. **Removal of structures on violation of law.** The municipal officers of any city, town or plantation may order the removal of any advertising structure or device which does not comply with the terms of this act. If the person, firm or corporation in control of or owning any advertising structure or device which has been ordered removed as provided in this section shall not remove the same within 30 days after such order of removal has been sent to such person, firm or corporation by the clerk of said city, town or plantation by registered mail, said clerk may cause such advertising structure or device to be removed and the expense of such removal may be collected from the person, firm or corporation owning and controlling the same in an action of debt based upon the provisions of this act.

Sec. 6. **Exceptions.** This act shall not require any permit for any advertising structure or device from any city, town, quasi-municipal corporation, church or ecclesiastical society or agricultural fair in this state for any advertisement owned by it, advertising its industries or attractions and maintained either at private or public expense, or any advertisement of any political organization or candidate for office. Signs erected

and maintained for the sole purpose of safe-guarding, facilitating and protecting travel along the highways of the state, any political subdivision thereof, or the state highway commission, and guide posts and guide boards authorized by statute are not advertising structures or devices within the meaning of this act.

Sec. 7. **Name of displayer to show.** All bulletins, billboards, panels, or other advertising devices shall show thereon the name of the person, firm or corporation displaying the same.

Sec. 8. **Penalty.** Any person, firm or corporation who shall erect, maintain, display or allow to remain in view any advertising structure or device without first paying the excise as herein provided shall be punished by a fine of not more than \$100 for each such structure or device. Each day that such violation continues shall be treated as a separate violation of this act.