

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)

DECEMBER SPECIAL SESSION

E I G H T Y - S I X T H L E G I S L A T U R E

Legislative Document

No. 156

H. P. 124

House of Representatives, Dec. 8, 1933.

Referred to Committee on Taxation. 1,500 copies ordered printed.
Sent up for concurrence.

HARVEY R. PEASE, Clerk.

Presented by Mr. Sterling of Caratunk.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND
THIRTY-THREE

AN ACT Placing a Tax on Amusement Admissions.

Emergency Preamble. Whereas, loss in revenue from the different types of taxes has placed an extreme burden on the treasury, and

Whereas, the necessary funds will not be available to carry on the provisions providing for the care of the many necessary activities of state government, and

Whereas, additional funds will be necessary to maintain the credit and standing of the state, and

Whereas, in the minds of the legislature this will be termed an emergency under the provisions of the constitution, whereby the peace, health and safety of the people are in danger, now, therefore

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

Sec. 1. Tax on amusements. That a tax of 10% be imposed on the admissions to all amusements excepting those for which the proceeds are entirely for charitable purposes.

Sec. 2. Operative period of tax. This tax shall be in operation only until a general revision of the tax laws of Maine is made operative, or at such time as the governor and council may declare that no further emergency in the finances exists.

Sec. 3. Rules and regulations. The state tax assessor is hereby authorized to make such rules and regulations as will carry out the purposes of this act.

Emergency Clause. In view of the emergency recited in the preamble hereof this act shall take effect when approved.