

# EIGHTY - SEVENTH LEGISLATURE

## Legislative Document

### No. 180

H. P. 609 House of Representatives, January 29, 1935. Referred to Committee on Taxation and 500 copies ordered printed. Sent up for concurrence.

HARVEY R. PEASE, Clerk.

Presented by Mr. Lebel of Brunswick.

# STATE OF MAINE

#### IN THE YEAR OF OUR LORD NINETEEN HUNDRED THIRTY-FIVE

#### AN ACT Relating to Licenses for Retail Stores.

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

Sec. 1. P. L., 1933, c. 260, § 4, amended. Section 4 of chapter 260 of the public laws of 1933 is hereby amended to read as follows:

'Sec. 4. Annual license fees. Every person, firm, partnership, association or corporation establishing, owning, operating, managing or maintaining I or more stores as in this act defined, within this state, under the same general management, supervision or ownership, shall pay the license fee or fees herein set forth annually, in addition to the filing fee required by section I of this act.

Such license fees shall be:

(1) For 1 store, \$1.

(2) Upon each store in excess of I store, but not exceeding 5 stores, \$5.

(3) Upon each store in excess of 5 stores but not exceeding the number of 10 stores, \$<del>10</del>. \$20.

(4) Upon each store in excess of 10 stores but not exceeding the number of 15 stores, \$15. \$25.

(5) Upon each store in excess of 15 stores but not exceeding the number of 25 stores,  $\frac{25}{25}$ .  $\frac{50}{25}$ .

(6) Upon each store in excess of 25 stores, \$50. \$75.'

Sec. 2. P. L., 1933, c. 260, § 7, amended. Section 7 of chapter 260 of the public laws of 1933 is hereby amended to read as follows:

'Sec. 7. Definition of term "store". The term store as used in this act shall mean and include any store or stores, shop, mercantile establishment, office, warehouse, depot, business stand or station or other place where trade or business is carried on, where goods, wares and merchandise of any kind are sold at retail, but shall not be construed to apply to any place of business conducted principally for the sale and distribution of gasoline and petroleum products; nor shall it be construed to include any establishment the average daily sales of which, based on the previous year's sales exclusive of services rendered, amount to \$10 or less.'