

# MAINE STATE LEGISLATURE

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EIGHTY - SEVENTH LEGISLATURE

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**Legislative Document**

**No. 493**

H. P. 1292

House of Representatives, February 12, 1935.

On motion of Mr. Hathorn of Bangor tabled pending reference and 500 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Hathorn of Bangor.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
THIRTY-FIVE

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**AN ACT Providing a Tax on Hotels, Lodging Houses, Overnight or Recreational Camp and Roadside Lodging Places Accommodating Transient Guests.**

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

**Places accommodating transient guests to be taxed.** Every person, firm or corporation conducting a hotel, lodging-house, overnight or recreational camp or roadside lodging place, for the accommodation of transient guests shall pay to the state annually a tax of \$5 for each of the first 3 rooms used for the accommodation of such guests, \$3 for each of the second 3 such rooms, \$1 for each of the third 3 such rooms and 50 cents for each such room in excess of 9. The public health counsel shall provide forms on which reports shall be made the proprietor by each hotel, lodging-house, overnight or recreational camp and roadside lodging place, and such returns duly signed and sworn to, shall be filed with such council on or before the 1st day in each year and the tax due to the state shall be paid to the treasurer of state on or before April 1st in each year; except that for the year 1935 such returns shall be filed not later than August 1st and the tax, at  $\frac{1}{2}$  the foregoing rates shall be paid not later than September 1st.