

MAINE STATE LEGISLATURE

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NEW DRAFT

EIGHTY - SEVENTH LEGISLATURE

Legislative Document

No. 633

NEW DRAFT OF H. P. 467—L. D. 129

H. P. 1415

House of Representatives, February 15, 1935.

Reported by Mr. Mason from Committee on Taxation and laid on table to be printed under joint rules. 500 copies ordered printed.

HARVEY R. PEASE, Clerk.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-FIVE

AN ACT to Tax Games of Skill.

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

Sec. 1. Terms defined. "Game of skill" shall mean any slot machine, or contrivance which releases balls or other objects subject to the controls of the slot machine or contrivance, upon the insertion of a coin, disc or token, the play of which machine or contrivance is in some measure dependent upon the skill of the player.

The word "dealer" or "distributor" as used in this chapter shall mean any person, firm or corporation which is engaged in the business of buying, selling, exchanging, leasing, letting, hiring, or placing for use any game of skill within the meaning of this act in the state.

Sec. 2. Dealers licensed. Every person, firm or corporation engaging in the business of buying, selling, exchanging, leasing, letting, hiring, or placing for use any game of skill, shall first file with the state tax assessor an application for a distributor's license, accompanied with a fee of \$25, which license, if granted, shall expire annually on the 30th day of June. The state tax assessor, after due investigation, may issue licenses to bona fide distributors or dealers in games of skill. In case of failure to comply with the provisions of this act and rules and regulations made by the state

tax assessor, the state tax assessor may revoke distributor's license without refund of license fee.

Sec. 3. Notice of location. Whenever a dealer or distributor places for use, leases, lets, sells, or otherwise places for play any game of skill, he shall immediately notify the state tax assessor of the name and address of the party to whom said game of skill has been leased, let, sold, or placed for play, together with the location of said game of skill.

Sec. 4. Application for license. No person, firm or corporation within this state shall have in his possession any game of skill without having filed with the state tax assessor an application for license of said game of skill accompanied by an annual fee of \$10 for each game of skill in his possession, said license to expire on the 30th day of June, annually.

The state tax assessor, upon receipt of any such application for license or licenses, accompanied by the required fee or fees, may after due investigation and having satisfied himself that the machine or contrivance is not a gambling machine, issue a license or licenses to the applicant.

Sec. 5. Exhibition of license. Said license when issued shall be exhibited on every so-called game of skill and said license may be transferred from one machine to another.

Sec. 6. Rules and regulations. The state tax assessor may make such reasonable rules and regulations regarding the administration and enforcement of the provision of this act as he may deem necessary or expedient.

Sec. 7. Penalty. Any person, firm or corporation who shall fail to comply with any of the foregoing provisions of this act, or who shall have in his possession any such game of skill without the aforesaid license, shall be guilty of a misdemeanor and shall be punished by a fine of not less than \$10 nor more than \$50, or by imprisonment for not less than 1 month nor more than 6 months, or by both such fine and imprisonment.

Sec. 8. Expenses of administration. Any and all expenses incurred by the bureau of taxation in the administration of this act shall be paid out of the funds accruing from the fees imposed by and collected under the provisions of this act. All money collected under the provisions of this act, less the expenses incurred in the administration of this act, shall be paid into the state treasury, monthly, by the said bureau and shall be added to and shall constitute a part of the general fund.