

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 726**

H. P. 1593

House of Representatives, February 16, 1937.

Referred to Committee on Taxation. Sent up for concurrence and 1000 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Findlen of Fort Fairfield by request.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
THIRTY-SEVEN

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**AN ACT Imposing a Tax upon Admissions.**

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

**Sec. 1. Definitions.** When used in this act the term "person" includes any individual, firm, partnership, association, corporation, estate trust, or any other group acting as a unit, unless otherwise indicated by the context.

The word "assessor" means the state tax assessor.

The word "taxpayer" means any person liable for a tax hereunder.

The word "amusement" means and shall include theatres, opera houses, vaudeville and moving picture shows.

**Sec. 2. Tax.** There is hereby imposed, levied and assessed to be collected and paid as hereinafter provided, a license tax of 1c received on each admission to any amusement as hereinbefore defined, upon every person conducting such amusement, the same to be paid by such person, and not by the patrons thereof.

**Sec. 3. Returns.** Every person shall keep a complete and accurate monthly record of all admissions into his amusement, which shall be in such form and to such extent as may be necessary; such person, on or

before the 30th day of each month, shall file with the assessor a return on forms by him prescribed and furnished, stating the number of admissions into his amusement during the preceding calendar month.

**Sec. 4. Payment.** Each such person shall pay to the treasurer of state at the same time and with the filing of such return the amount of the tax due under the provisions of section 2 hereof as so reported during the period covered by such return.

**Sec. 5. Failure to file return.** If such taxpayer fails to file the return hereinbefore required, or having filed an incorrect return, as the case may be, within 30 days after receipt of notice from the assessor that a corrected or sufficient return is required, such taxpayer within 20 days thereafter shall file his amended return and make payment of the deficiency in his tax. In the event that it is found that the taxpayer actually has paid a sum larger than is due he may deduct such overpayment from any subsequent remittance and may file an amended return for the correction of such error.

**Sec. 6. Access to records.** The assessor shall have access to the books and records of any such person in order to ascertain if the returns by this act are correctly and properly made.

**Sec. 7. Returns under oath.** All returns required by this act shall be made under oath by the individual, a member of a partnership or association, an officer of a corporation, or the trustee of an estate.