

MAINE STATE LEGISLATURE

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

Legislative Document

No. 933

H. P. 1758

House of Representatives, February 16, 1939.

Transmitted by Revisor of Statutes pursuant to joint order. Referred to Committee on Taxation. Sent up for concurrence and 1500 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Townsend of Bangor.

S T A T E O F M A I N E

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-NINE

AN ACT Relating to Licenses for Operation of Retail Stores.

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

Sec. 1. Licenses for operation of stores; application; fees. No person, firm, partnership, association or corporation shall establish, own, operate, manage or maintain any store as hereinafter defined for the sale of goods, wares and merchandise at retail in this state without first having obtained a license for such purpose from the bureau of taxation.

The application for such license shall disclose the name of the applicant, the location of the business for which license is desired, the kind of business and such other information as may be required by said bureau. A separate application shall be filed for each such store established, owned, operated, managed and maintained by said applicant, unless the said bureau shall otherwise determine.

Each such application shall be accompanied by a filing fee of 50 cents and by the license fee specified in section 4 of this act.

Sec. 2. Examination; issuance, display of license. As soon as practicable after the receipt of any such application, the said bureau shall carefully examine such application to ascertain whether it is in proper form and contains the necessary and requisite information. If an application

is found to be satisfactory and if the filing and license fees, as herein prescribed, shall have been paid, the said bureau shall issue to the applicant a license for each store for which an application for license shall have been made. Each licensee shall display the license so issued in a conspicuous place in the store for which such license is issued.

Sec. 3. Expiration, lapse of licenses; renewals. All licenses shall be issued to expire on the 30th day of June of each calendar year. On or before the 1st day of July of each year every person, firm, corporation, association or copartnership having a license shall apply to said bureau of taxation for a renewal of the license for the fiscal year next ensuing. All applications for renewal licenses shall be made on forms which shall be prescribed and furnished by the said bureau. No license shall lapse prior to the 31st day of July next following the year for which the license was issued, and if by such 31st day of July an application for renewal license has not been made the said bureau shall notify such delinquent license holder by registered mail, and if application is not made for and renewal license issued on or before the last day of August next ensuing the former license shall become null and void. Each such application for renewal license shall be accompanied by a filing fee of 50 cents and by the license fee prescribed in section 4 of this act.

Sec. 4. Graded license tax. That the license tax for said business described in this act levied upon the store or stores operated in the state shall be based on the number of stores or mercantile establishments included under the same general management, supervision, ownership or control, whether operated in this state or not, and shall be fixed and graded as follows, to wit:

(1) Upon one store or mercantile establishment operated in this state and belonging to a person, firm, partnership, corporation or association of persons, the annual license shall be \$3.

(2) Upon stores or mercantile establishments operated in this state and belonging to a person, firm, partnership, corporation, or association of persons having a total of 2 but not more than 5 stores, the annual license shall be \$5 for each store operated in this state.

(3) Upon stores or mercantile establishments operated in this state and belonging to a person, firm, partnership, corporation, or association of persons having a total of more than 5 but not more than 10 stores, the annual license shall be \$10 for each such store operated in this state.

(4) Upon stores or mercantile establishments operated in this state and belonging to a person, firm, partnership, corporation, or association of

persons having a total of more than 10 stores, but not more than 35 stores, the annual license shall be \$15 for each such store operated in this state.

(5) Upon stores or mercantile establishments operated in this state and belonging to a person, firm, partnership, corporation, or association of persons having a total of more than 35 stores but not more than 50 stores, the annual license shall be \$20 for each such store operated in this state.

(6) Upon stores or mercantile establishments operated in this state and belonging to a person, firm, partnership, corporation, or association of persons having a total of more than 50 stores but not more than 75 stores, the annual license shall be \$25 for each such store operated in this state.

(7) Upon stores or mercantile establishments operated in this state and belonging to a person, firm, partnership, corporation, or association of persons having a total of more than 75 stores but not more than 100 stores, the annual license shall be \$30 for each such store operated in this state.

(8) Upon stores or mercantile establishments operated in this state and belonging to a person, firm, partnership, corporation, or association of persons having a total of more than 100 stores but not more than 125 stores, the annual license shall be \$50 for each such store operated in this state.

(9) Upon stores or mercantile establishments operated in this state and belonging to a person, firm, partnership, corporation, or association of persons having a total of more than 125 stores but not more than 150 stores, the annual license shall be \$100 for each such store operated in this state.

(10) Upon stores or mercantile establishments operated in this state and belonging to a person, firm, partnership, corporation, or association of persons having a total of more than 150 stores but not more than 175 stores, the annual license shall be \$150 for each such store operated in this state.

(11) Upon stores or mercantile establishments operated in this state and belonging to a person, firm, partnership, corporation or association of persons having a total of more than 175 stores but not more than 200 stores, the annual license shall be \$200 for each such store operated in this state.

(12) Upon stores or mercantile establishments operated in this state and belonging to a person, firm, partnership, corporation, or association of persons having a total of more than 200 stores, but not more than 225 stores, the annual license shall be \$250 for each such store operated in this state.

(13) Upon stores or mercantile establishments operated in this state and belonging to a person, firm, partnership, corporation, or association of persons having a total of more than 225 stores but not more than 250 stores, the annual license shall be \$300 for each such store operated in this state.

(14) Upon stores or mercantile establishments operated in this state and belonging to a person, firm, partnership, corporation, or association of persons having a total of more than 250 stores but not more than 275 stores, the annual license shall be \$350 for each such store operated in this state.

(15) Upon stores or mercantile establishments operated in this state and belonging to a person, firm, partnership, corporation, or association of persons having a total of more than 275 stores but not more than 300 stores, the annual license shall be \$400 for each such store operated in this state.

(16) Upon stores or mercantile establishments operated in this state and belonging to a person, firm, partnership, corporation, or association of persons having a total of more than 300 stores but not more than 400 stores, the annual license shall be \$450 for each such store operated in this state.

(17) Upon stores or mercantile establishments operated in this state and belonging to a person, firm, partnership, corporation, or association of persons having a total of more than 400 stores but not more than 500 stores, the annual license shall be \$500 for each such store operated in this state.

(18) Upon stores or mercantile establishments operated in this state and belonging to a person, firm, partnership, corporation, or association of persons having a total of more than 500 stores, the annual license shall be \$550 for each such store operated in this state.

Sec. 5. Fees for licenses issued prior to or after January 1st. Each and every license issued prior to the 1st day of January of any year shall be charged for at the full rate, and each and every license issued on or after the 1st day of January of any year shall be charged for at $\frac{1}{2}$ of the full rate, as prescribed in section 4 of this act.

Sec. 6. Parties to whom act applies. The provisions of this act shall apply to every person, firm, partnership, association or corporation, either domestic or foreign, establishing, owning, operating, managing, or maintaining any store as herein defined which is owned, controlled, directed or managed directly or indirectly by stock ownership or otherwise by 1 or more persons, associations, or methods of ultimate management.

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 roadside stand conducted by the owner of the land on which such stand is located, where articles sold are produced by such owner, and any roadside stand where the gross receipts do not exceed \$200 per year, and any gasoline filling station where the average daily stock, other than gasoline and petroleum products, does not exceed \$200.

Sec. 8. Penalty. Any person, firm, partnership, association or corporation which shall violate any of the provisions of this act shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not less than \$25 nor more than \$100, and each and every day that such violation shall continue shall constitute a separate and distinct offense as to each and every store opened, established, operated or maintained by any person, firm, corporation, association or partnership.

Sec. 9. Expenses of administration. Any and all expenses incurred by the said bureau 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.

Sec. 10. Clerical assistants; payment of expenses. The bureau of taxation is hereby authorized to employ such clerical assistants as may be necessary to carry out and administer the provisions of this act, and to prepare and print such blanks, forms, reports, receipts, and any and all other things which may be necessary to provide for the administration of this act, and to pay any and all such expenses so incurred out of the fund collected under the provisions of this act. The sum of \$2000, or so much thereof as may be necessary, is hereby appropriated out of any money in the contingent fund of the state treasury not otherwise appropriated, to be available upon the taking effect of this act and to be used by the bureau of taxation in defraying the expenses which may be incurred in administering and preparing to administer this act before sufficient funds shall have been collected from license fees as hereinbefore provided. As soon as a sufficient amount of license fees shall have been collected under the provisions of this act the \$2000 hereby appropriated, or so much thereof as shall have been used, shall be returned to the contingent fund.

Sec. 11. Rules and regulations. The state tax assessor may make such reasonable rules and regulations regarding the administration and enforcement of the provisions of this act as he may deem necessary or expedient.

Sec. 12. Validity. If any section, provision or clause of this act shall be declared invalid, such invalidity shall not be construed to affect the portions not so held invalid.

Sec. 13. Revenue allocated. All money collected under the provisions of this act, less then expenses incurred in the administration of this act, shall be paid into a fund, separate and apart from the general fund, to be denominated "Old Age Assistance Fund." Such fund shall be used for old age assistance in accordance with the provisions of section 1 of title 11 of chapter 105 of the private and special laws of 1937, as amended.

Sec. 14. Effective date of act. This act, except section 10, which shall take effect 90 days after the adjournment of the legislature, shall be in effect from and after the 1st day of July 1939.