

# MAINE STATE LEGISLATURE

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# N I N E T I E T H

# L E G I S L A T U R E

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## Legislative Document

No. 606

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H. P. 1472

House of Representatives, February 11, 1941.

Referred to Committee on Taxation and 1,000 copies ordered printed.  
Sent up for concurrence.

HARVEY R. PEASE, Clerk.

Presented by Mr. Bubar of Weston.

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-ONE

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### AN ACT Imposing an Excise Tax on Electricity.

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

**Sec. 1. Certain public utilities corporations to make reports.** Every public service corporation doing business in this state and under the jurisdiction of the public utilities commission and organized for making, generating, selling, distributing and supplying electricity or electric current for power, lighting, heating, or manufacturing or mechanical purposes, incorporated under the laws of the state or by special act of the legislature, or doing business therein, shall annually, between the 1st and 15th days of April in each year, return to the secretary of state under oath of its treasurer, the amount of the capital stock of the corporation, both common and preferred; the number and par value of the shares; a complete list of its stockholders, with their place of residence, the number of shares belonging to each, on said 1st day of April.

**Sec. 2. Return to be filed with state tax assessor.** Every such public service corporation as hereinbefore defined shall, on or before the 30th day of each month, or at such other times as shall be agreed upon by the state tax assessor, file with said assessor, a return on forms prescribed by said commission, and furnished by it, stating the number of kilowatt hours of

electricity manufactured or distributed in Maine during the preceding calendar month or such agreed period of time. Such return shall also set forth the number of kilowatt hours consumed during such period by the manufacturer or distributor for his own use and consumption within the state.

**Sec. 3. Tax imposed.** There is hereby levied and imposed an excise tax of 1 mill upon each kilowatt of electricity sold and delivered to any person, firm or corporation within the state of Maine by such companies and/or corporations.

**Sec. 4. Exemptions.** The provisions of this act shall not apply to municipal corporations selling electricity or electric current for power, heating, lighting, manufacturing or mechanical purposes, nor shall it apply to that amount of electricity consumed during such period by the manufacturer or distributor for his own use and consumption within the state, as set forth in returns made as required by the provisions of section 1.

**Sec. 5. Payment to treasurer of state.** Each public service corporation shall pay to the treasurer of state at the same time and with the filing of such return, the amount of tax due under the provisions of section 3 hereof as so reported during the period covered by such return; provided, there shall be allowed as a credit against the total tax, to be deducted by the public service corporation, the number of hours consumed by said corporation for its own use within the state for such period.

**Sec. 6. Failure to file return.** If such public service corporation fails to file the return hereinbefore required, or, having filed an incorrect or insufficient return, as the case may require, within 30 days after receipt of notice from the state tax assessor that a corrected or sufficient return is required, such corporation, within 20 days thereafter, shall file its amended return and make payment of the deficiency in its tax. In the event that it is found that the corporation has paid a sum larger than actually is due, it may deduct such overpayment from any subsequent remittance, and may file an amended return for the correction of such error.

**Sec. 7. Access to records.** The state tax assessor shall have access to the books and records of any such public service corporation in order to ascertain if the returns required by this act are correctly and properly made.

**Sec. 8. Disposition of funds.** The amount collected under the provisions of this act shall be appropriated and paid:

(1) in the event of the enactment of the legislative scholarship bill, so-

called, into the fund set up for the payment of legislative scholarship, provided therein; or

(2) in case such bill is not enacted, then, into the old age assistance fund.