

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

Legislative Document

No. 1003

(Transmitted from the Revisor of Statutes Under Joint Order.)

H. P. 1651

House of Representatives, March 11, 1941.

Referred to Committee on Taxation and 750 copies ordered printed. Sent up for concurrence.

HARVEY R. PEASE, Clerk.

Presented by Mr. Payson of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-ONE

**AN ACT Relating to Taxation of Certain Motor Vehicles for Transporting
Passengers for Hire.**

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

R. S., c. 12, additional. Chapter 12 of the revised statutes is hereby amended by adding thereto the following sections to be numbered 38-A, to 38-F, and to read as follows:

'Sec. 38-A. Taxation on the privilege of operating certain motor vehicles for transporting passengers for hire. Every person, firm, association or corporation operating motor vehicles within the state for the transportation of passengers for hire and maintaining over any fixed route of travel an average daily schedule of 12 or more round trips shall pay to the treasurer of state for the use of the state an annual excise tax for the privilege of conducting such business within the state. The amount of such annual excise tax shall be computed as follows: when the sum resulting from dividing the annual gross receipts such person, firm, association or corporation collected within this state on account of its business of carrying passengers for hire over such fixed routes of travel on which they maintained an average daily schedule of 12 or more round trips during the year for

which the tax is assessed by a divisor determined by adding the mileages covered on a single trip from the point of origin to the point of beginning of the return trip on every such fixed route and with such schedules above described over which such person, firm, association or corporation operates motor vehicles carrying passengers for hire does not exceed \$1000, $\frac{1}{2}$ of 1% on the gross receipts received for such transportation:—

When such sum exceeds \$1000, but does not exceed \$2000, 1% on the gross receipts:—

When such sum exceeds \$3000, but does not exceed \$4000, $1\frac{1}{2}$ % on the gross receipts:—

When such sum exceeds \$4000, but does not exceed \$5000, 2% on the gross receipts:—

When such sum exceeds \$5000, but does not exceed \$6000, $2\frac{1}{2}$ % on the gross receipts:—

When such sum exceeds \$6000, but does not exceed \$7000, 3% on the gross receipts:—

When such sum exceeds \$7000, but does not exceed \$8000, $3\frac{1}{2}$ % on the gross receipts:—

When such sum exceeds \$8000, but does not exceed \$9000, 4% on the gross receipts:—

When such sum exceeds \$9000, but does not exceed \$10,000, $4\frac{1}{2}$ % on the gross receipts:—

When such sum exceeds \$10,000, but does not exceed \$11,000, 5% on the gross receipts:—

When such sum exceeds \$11,000, but does not exceed \$12,000, $5\frac{1}{2}$ % on the gross receipts:—

When such sum exceeds \$12,000, 6% on the gross receipts.'

Sec. 38-B. Records; reports; penalty. Every person, firm, association or corporation subject to the provisions of section 38-A hereof shall keep a record of the gross receipts received by him or it for transportation over such fixed routes and with such schedules as are set forth in section 38-A hereof; and shall make a return under oath by himself, or its properly authorized agent or officer annually on or before May 15 to the state tax assessor of such record for the calendar year ending December 30 of the previous year. Annually, on or before June 1, the state tax assessor shall assess the tax provided for in sections 38-A to 38-F, and shall certify the same to the treasurer of state, who shall thereupon notify said persons, firms, associations or corporations of the assessment. This tax shall be

paid to the treasurer of state on or before June 15th of the year of the assessment. Any person, firm, association or corporation neglecting to make returns according to this section forfeits \$25 for every day's neglect, to be recovered by action of debt in the name of the state.'

'Sec. 38-C. Disposition of tax. The treasurer of state shall retain 10% of the amounts received under the tax imposed under the provisions of sections 38-A to 38-F, inclusive, for the use of the state. The remainder shall be apportioned and paid to the cities and towns in which such person, firm, association or corporation operates busses for transportation of passengers for hire over fixed routes and according to schedules set forth in section 38-A hereof in the proportion which the number of miles travelled by said motor vehicles in such city or town during the period for which said tax is assessed bears to the total number of miles which said persons, firms, associations or corporations operated such busses over fixed routes and according to the schedules as set forth in section 38-A.'

'Sec. 38-D. Aggrieved parties may apply for abatement. Any person, firm, association or corporation aggrieved by the action of the state tax assessor in determining the tax, through error or mistake in calculating the same, may apply for abatement of any such excessive tax within the year for which such tax is assessed, and if, upon rehearing and reexamination, the tax appears to be excessive through such error or mistake, the state tax assessor may thereupon abate such excess, and the amount so abated shall be deducted from any tax due and unpaid, upon the person, firm, association or corporation upon which the excessive tax was assessed; or, if there is not such unpaid tax, the governor and council shall draw a warrant for the abatement, to be paid from any money in the treasury not otherwise appropriated.'

'Sec. 38-E. Further returns may be required. If the returns required by law, in sections 38-A to 38-F, inclusive, are found insufficient to furnish the basis upon which the tax is to be levied, the state tax assessor shall require such additional facts in the returns as may be found necessary; and, until such returns are so required, or, in default of such returns when required, the state tax assessor shall act upon the best information that he may obtain. The state tax assessor shall have access to the books of persons, firms, associations and corporations engaged in the business of operating motor vehicles within the state for the transportation of passengers for hire to ascertain if the required returns are correctly made, and any such person, firm, association or corporation operating any such motor vehicle in the state which refuses or neglects to make returns required by law or to exhibit to the state tax assessor its books for the purposes aforesaid, or

makes returns which the president, clerk, treasurer, or other person certifying to such returns knows to be false, forfeits not less than \$1000, nor more than \$10,000, to be recovered by indictment, or by an action of debt in any county into which the motor vehicle route operated extends.'

'Sec. 38-F. Street railroads exempted. Street railroad corporations and associations that pay a tax to the state under the provisions of section 35 of this chapter are exempted from taxation under the provisions of sections 38-A to 38-F, inclusive.'