

MAINE STATE LEGISLATURE

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

Legislative Document

No. 115

H. P. 156

House of Representatives, January 26, 1943.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Dorsey of Fort Fairfield.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-THREE

AN ACT Relating to Taxation of Express Companies.

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

Sec. 1. R. S., c. 12, § 46, amended. Section 46 of chapter 12 of the revised statutes is hereby amended to read as follows :

'Sec. 46. Companies and persons doing express business to apply annually for license and to pay tax. Every corporation, company, or person doing express business on any railroad, steamboat, or vessel in the state, shall, annually, before the 1st day of May, apply to the treasurer of state for a license authorizing the carrying on of said business and any such corporation, company, or person, neglecting to make application as aforesaid, ~~forfeits shall be punished by a fine of \$50, to be recovered by action of debt in the name of the state~~ **complaint or indictment;** every such corporation, company or person shall ~~annually~~ pay to the treasurer of state 4% of the gross receipts of said business for the ~~year ending on the 1st day of April preceding~~ **9 months ending on the 31st day of December, 1943, and 4% of the gross receipts of said business for each 12 month period thereafter.** Said 4% shall be on all business done in the state, including a proportional part on all express business coming from other states or countries into this state, and all going from this state to other states or countries, provided, however, that nothing herein applies to goods or merchandise in transit through the state.'

Sec. 2. R. S., c. 12, § 47, amended. Section 47 of chapter 12 of the revised statutes is hereby amended to read as follows:

'Sec. 47. Annual return to state tax assessor; assessment of tax. Every such corporation, company, or person, shall, by its properly authorized agent or officer, annually, on or before the 1st day of ~~May~~ **February** make a return under oath to the state tax assessor, stating the amount of said receipts for all express matter carried within the state as specified in the preceding section; whereupon, the state tax assessor shall, on or before the 15th day of ~~May~~ **February** following, assess the tax therein provided, and forthwith certify the same to the treasurer of state, who shall thereupon notify said corporations, companies, or persons, and said taxes shall be paid into the state treasury on or before the 15th day of ~~June~~ **March** following.'