

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. 173

H. P. 267

House of Representatives, January 28, 1943.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Denny of Damariscotta.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-THREE

AN ACT Relating to Taxation of Telephone and Telegraph Companies.

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

Sec. 1. R. S., c. 12, § 39, amended. Section 39 of chapter 12 of the revised statutes, as amended by section 1 of chapter 224 of the public laws of 1933, is hereby further amended to read as follows :

'Sec. 39. Returns of corporations or persons operating telephone or telegraph lines. Every corporation, association, or person operating in whole or in part a telephone or telegraph line for toll or other compensation within the state shall annually, between the 1st and 15th days of ~~April~~ **January**, return to the secretary of state under oath of its treasurer, if a corporation, the amount of the capital stock of the corporation, the number and par value of the shares, and a complete list of its shareholders resident within the state, with their places of residence, and the number of shares belonging to each on said 1st day of ~~April~~ **January**; if a person or association, the owner or owners or one of them shall annually make a return under oath to the secretary of state, between the 1st and 15th days of ~~April~~ **January**, of the names and residences of the owner or owners and the relative interest each owner has in any such association on the 1st day of ~~April~~ **January**; provided, that any corporation may include in its return a statement of the

whole amount of its capital stock owned in the state and if no apportionment or payment is required to be made by the state to the several cities and towns under section 40, it may exclude from its return the list of its shareholders resident within the state and the number of shares belonging to each. The returns shall also contain a statement of the assessed value in each town of the real estate of such corporation, association, or person, used solely for the conduct of a telephone or telegraph business, and taxed by any municipality, and the gross receipts of such corporation, association, or person collected within this state on account of its telephone or telegraph business during the preceding year ending ~~April 1st~~ **December 31st; provided, however, that the return so filed between the 1st and 15th days of January, 1944, shall cover the period of 9 months ending on the 31st of December, 1943.**'

Sec. 2. R. S., c. 12, § 40, amended. Section 40 of chapter 12 of the revised statutes, as amended, is hereby further amended to read as follows:

'Sec. 40. State taxation of telephone and telegraph companies; apportionment to cities and towns. Every corporation, association, or person operating in whole or in part a telephone or telegraph line within the state for tolls or other compensation 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 which tax, with the tax provided for in section 45, is in place of all taxes upon the property of such corporation, association, or person employed in such business, and of all taxes upon the shares of the capital stock of any such corporation.

There shall be apportioned and paid by the state from the taxes collected under this section to the several cities and towns in which on the 1st day of ~~April~~ **January** in each year is held stock of any such corporation, or in which resides the owner or owners of an interest in any telegraph or telephone lines operated by any association or person not a corporation and taxed under this section, an amount equal to 1% on the value of such stock on that day as determined by the state tax assessor, if a corporation; and if not a corporation, such proportion of the amount of such excise tax paid into the state treasury by the association, person, or persons operating such line as such interest owned by a resident in any such municipality bears to the whole ownership; provided, however, that the total thus apportioned on account of such stock, if a corporation, shall not exceed the sum received by the state as a tax on account of such corporation; and provided further, that there shall not be apportioned on account of any such corporation a greater part of the whole tax received by the state from such corporation than the proportion which the amount of capital stock of such

corporation owned in this state bears to the whole amount of the capital stock of such corporation and that, in the case of any corporation of which not exceeding 2% of the capital stock is owned in the state, no apportionment and payment shall be made unless the amount to be apportioned and paid shall exceed the sum of \$250.'

Sec. 3. R. S., c. 12, § 42, amended. Section 42 of chapter 12 of the revised statutes is hereby amended to read as follows:

'Sec. 42. Tax to be determined and reported to treasurer of state; computation of tax for last 9 months of 1943. The state tax assessor on or before the 1st day of ~~May~~ **February** annually shall determine the amount of such tax and report the same to the treasurer of state, who shall forthwith give notice thereof to the corporation, association, or person upon which the tax is levied.'

Sec. 4. R. S., c. 12, amended. Chapter 12 of the revised statutes is hereby amended by adding thereto a new section to be numbered 42-A and to read as follows:

'Sec. 42-A. Assessment of excise tax based on gross receipts; computation. The excise tax assessed upon the return filed between the 1st and 15th days of January, 1944, shall be based upon the gross receipts of such corporation, association, or person collected within this state on account of its telephone or telegraph business during the last 9 months of the calendar year 1943 and shall be computed as provided in section 41, except that the minimum and maximum amounts of the classifications of such gross receipts shall in each case be $\frac{3}{4}$ of the figure specified therein.'

Sec. 5. R. S., c. 12, § 43, amended. Section 43 of chapter 12 of the revised statutes is hereby amended to read as follows:

'Sec. 43. Payment of tax; lien. Said tax shall be paid to the treasurer on or before the 15th day of ~~June~~ **March** annually. Said tax shall be a lien on the property of such corporation, and on its franchise, and upon the property used in operating a telephone or telegraph business by any such association or person, and takes precedence over all other liens.'