

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 500**

H. P. 971

House of Representatives, February 11, 1943.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. McIntire of Phippsburg.

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-THREE

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### AN ACT Relating to Taxation of Owners of Parlor Cars.

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

**Sec. 1. R. S., c. 12, §§ 36, 37, and 38, repealed.** Sections 36, 37 and 38 of chapter 12 of the revised statutes are hereby repealed.

**Sec. 2. R. S., c. 12, § 75, amended.** Section 75 of chapter 12 of the revised statutes is hereby amended to read as follows:

**‘Sec. 75. Proceedings in case of failure to make returns and pay tax.** If any corporation, company, or person fails to make the returns required by sections ~~37~~, 39, 47, 65, and 72, the ~~board of state assessors~~ **state tax assessor** shall make an assessment of a state tax upon such corporation, company, or person on such valuation, or on such gross receipts thereof, as the case may be, as ~~they~~ **he** thinks just, with such evidence as ~~they~~ **he** may obtain, and such assessment shall be final. If any corporation, company, association, or person fails to pay the taxes required or imposed by sections 29, ~~36~~, 40, 46, 63, 66, and 73, the treasurer of state shall forthwith commence an action of debt, in the name of the state, for the recovery of the same with interest at the rate of 10% a year. In addition to other remedies for the collection of state taxes upon any corporation, such taxes with interest at the rate of 10% a year may be recovered by an action of debt, in the name of the state.’