

MAINE STATE LEGISLATURE

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NEW DRAFT OF H. P. 267, L. D. 173.

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. 822

H. P. 1300

House of Representatives, March 22, 1943.

Reported by Mr. Denney from Committee on Taxation and laid on the table to be printed under joint rules.

HARVEY R. PEASE, Clerk.

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, 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; 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, 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; 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 re-

quired 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 April, 1944, shall cover the period of 9 months ending on the 31st of December, 1943.**'

Sec. 2. 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 April, 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. 3. 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~~ 1st day of June 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.'