

MAINE STATE LEGISLATURE

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NINETY - SECOND LEGISLATURE

Legislative Document

No. 899

S. P. 350

In Senate, February 15, 1945.

Transmitted by revisor of statutes pursuant to joint order

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

ROYDEN V. BROWN, Secretary.

Presented by Senator Dow of Oxford.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-FIVE

AN ACT Relating to Taxation of Express Companies.

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

R. S., c. 14, § 127, amended. Section 127 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 127. 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 shall be punished by a fine of \$50, to be recovered by complaint or indictment; every such corporation, company, or person shall pay to the treasurer of state 4% of the gross receipts of said business for each 12 month period ending December 31st. 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.'