

MAINE STATE LEGISLATURE

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

Legislative Document

No. 25

S. P. 53

In Senate, January 14, 1947.

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

CHESTER T. WINSLOW, Secretary.

Presented by Senator Ela of Somerset.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-SEVEN

AN ACT Relating to Collection of Corporate Franchise Taxes.

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

Sec. 1. R. S., c. 14, § 106, amended. Section 106 of chapter 14 of the revised statutes, as amended by section 2 of chapter 42 of the public laws of 1945, is hereby further amended to read as follows:

'Sec. 106. Proceedings when any company shall have been in arrears 6 months. The state tax assessor, whenever any tax due under the provisions of the 4 preceding sections from any company shall have remained in arrears for a period of 6 months after the same shall have become payable, shall report the same to the attorney-general, who shall ~~forthwith~~, **if he deems it advisable**, apply to the supreme judicial court or the superior court in equity in the name of the state for the forfeiture of the charter of such delinquent corporation, and said court shall order such notice to all parties interested as it may deem proper and shall have jurisdiction in said cause to appoint receivers, issue injunctions and pass interlocutory decrees and orders according to the usual course of proceedings in equity, and to make such final orders and decrees as the nature of the case may require.'

Sec. 2. R. S., c. 14, § 107, amended. The 1st sentence of section 107 of chapter 14 of the revised statutes, as amended by section 3 of chapter 42 of the public laws of 1945, is hereby further amended to read as follows:

'The state tax assessor shall annually prepare a list of all corporations that have failed to pay their annual franchise tax for the preceding year, giving the corporate name, the name of the treasurer last filed in the office of the secretary of state and the amount of the tax due from each corporation, except those from which by reason of having been duly excused as provided by statute, or dissolved by decree of court, no franchise tax is due for such year, which list shall be published ~~3 times once for 3 consecutive weeks~~ in the month of August in 4 places within the state, namely, Lewiston, Bangor, Portland and Augusta, in such newspapers in each place as the state tax assessor may select.'