

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. 750

H. P. 1225

House of Representatives, February 13, 1947

Referred to the Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. McClure of Bath.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-SEVEN

AN ACT Providing a Tax on Pay Rolls.

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

R. S., c. 14, §§ 185-A - 185-D, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto 4 new sections to be numbered 185-A to 185-D, inclusive, to read as follows:

Sec. 185-A. Tax. Every corporation, association, partnership or person operating and conducting a business and employing one or more shall pay to the state tax assessor, quarterly, for the use of the state, moneys collected, deducted weekly, bi-weekly or monthly from the pay of each and every employee, an amount equal to 1% of the wages or salaries paid by such corporation, association, partnership or person.

Sec. 185-B. Rules and regulations. The state tax assessor shall have the power to promulgate rules and regulations as may be necessary from time to time for the practical administration of the provisions of sections 185-A to 185-D, inclusive.

Sec. 185-C. Disposition of funds. All moneys collected and paid into the state treasury shall be credited to the general fund of the state.

Sec. 185-D. Penalty. Any employer failing to make such return as herein provided or may hereafter be provided by rules and regulations of the state tax assessor shall be assessed 6% per year for such failure to pay said tax to the state tax assessor when due and payable. And if the return is not filed, a penalty may be added to the tax in an amount not exceeding 5% of the total tax due, unless the employer establishes that a reasonable cause exists for the delinquency.