

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. 1314

H. P. 1633

House of Representatives, March 19, 1947

Transmitted by revisor of statutes pursuant to joint order.

Referred to the Committee on Taxation, sent up for concurrence and 1,000 copies ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Cole of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-SEVEN

AN ACT to Provide Increased Revenue for Cities and Towns.

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

Sec. 1. R. S., c. 80, §§ 109-G, 109-H, additional. Chapter 80 of the revised statutes is hereby amended by adding thereto 2 new sections to be numbered 109-G and 109-H, to read as follows:

'Sec. 109-G. Admission tax. Cities and towns are hereby authorized and empowered by ordinance or by-law to levy, impose and collect a tax at a rate not in excess of 5% of the amount paid for admission, exclusive of federal taxes, to any place of amusement, entertainment or recreation, including admission by season ticket or subscription; to provide that the person who pays for such admission shall pay the tax so imposed; to require that the person who receives payment of the amount paid for such admission shall collect and remit the tax to the city or town; to require such records and returns and to adopt such rules and regulations for the ascertainment, assessment and collection of such tax as may be necessary or appropriate to carry out the provisions of this section; and to impose a penalty or penalties for any violation of such ordinance, by-laws, rules and regulations. In the case of persons, except bona fide employees of

such place of amusement, entertainment or recreation, municipal officers on official business, and children under 12 years of age where the amount paid for admission is 10c or less, admitted free or at reduced rates to any such place at any time when and under circumstances under which an admission charge is made to other persons, an equivalent tax may be levied, imposed and collected based on the price so charged to such other persons for the same or similar accommodations, to be paid by the person so admitted. The term "admission" as used in this section includes seats and tables, reserved or otherwise, and other similar accommodations and the charges made therefor.

Sec. 109-H. Tax on electricity, etc. Cities and towns are hereby authorized and empowered by ordinance or by-law to levy, impose and collect a tax at a rate not in excess of 5% of the amount paid, exclusive of federal taxes, on all sales of electricity, electrical current, water, natural and/or artificial gas, telephone service and telegraph service within their corporate limits, to domestic, commercial or industrial consumers or users for any purpose other than for re-sale; to provide that the person who pays the amount paid on such sales shall pay the tax so imposed; to require that the person who receives payment of the amount paid on such sales shall collect and remit the tax to the city or town; to require such records and returns and to adopt such rules and regulations for the ascertainment, assessment and collection of such tax as may be necessary or appropriate to carry out the provisions of this section; and to impose a penalty or penalties for any violation of such ordinance, by-law, rules and regulations. Sales to the United States, state of Maine and any of its commissions and public agencies, sales to any county, city, town, village or municipal corporation and their commissions and public agencies, and sales of power and/or fuel to be consumed in manufacturing or creating gas, power, steam, electricity, electrical current, or in furnishing water to be sold ultimately for consumption or use, shall be exempt from the tax imposed under the provisions of this section. Sales of telephone service include sales of service to telephone subscribers and others through the equipment of such persons for the transmission of messages and conversations, both local and long distance, and the sale, rental or leasing of any equipment or services pertaining or incidental thereto. Sales of telegraph service include sales of service for transmission of messages by telegraph companies.'

Sec. 2. R. S., c. 44, § 4-A, additional. Chapter 44 of the revised statutes is hereby amended by adding thereto a new section to be numbered section 4-A and to read as follows:

'Sec. 4-A. Municipal officers may make regulations as to use and maintenance of streets; appeal. The municipal officers of any city or town may make such regulations and requirements as to the mode of use of the streets and highways in such city or town by any person, firm or corporation operating a motor vehicle or vehicles as described in section 1, the paving, re-surfacing and reconstruction of the streets in such city or town upon which said motor vehicle or vehicles may be operated, the rate of speed, and the removal and disposal of snow and ice from such streets and highways by any such person, firm or corporation, as may be rendered necessary by such operation. Any such person, firm or corporation may appeal from the decision of such municipal officers making any regulation or requirement under the provisions of this section to the public utilities commission who shall upon notice hear the parties and finally determine the questions raised by said appeal and apportion the expenses thereof between said parties as they may deem just and equitable.'