

MAINE STATE LEGISLATURE

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

Legislative Document

No. 559

S. P. 261

In Senate, February 9, 1951

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

CHESTER T. WINSLOW, Secretary

Presented by Senator Marshall of York by request.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-ONE

AN ACT Relating to the Taxation of Telephone and Telegraph Companies and Electric Light and Power Companies.

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

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

'Sec. 62-A. State utility tax assessor. A state utility tax assessor shall be appointed by the governor with the advice and consent of the council for a term of 7 years, during which time he shall hold no other state office. The person appointed to this office shall be highly qualified, capable and competent and his compensation shall be fixed by the governor and council.

The assessment for tax purposes of all real and personal property owned by telephone and telegraph companies and electric light and power companies doing business in the state shall be made by the state utility tax assessor by towns and cities and upon the completion of such assessment the state utility tax assessor shall send to the tax collector in each of the cities and towns within the state the amount of the assessed valuation of property in such towns or cities owned by such utilities. Upon receipt of such lists the tax collector of the various towns and cities shall collect such taxes,

computed at local rates, paying over to the treasurer of the state $\frac{1}{2}$ of the amount so received, the balance to go into the general tax fund of the town or city.

Sec. 62-B. Telephone and telegraph companies. Telephone and telegraph companies doing business in the state shall file with the state utility tax assessor on or before October 1, 1951, and every 4 years thereafter, a complete statement according to towns and cities of all real estate, personal property and equipment owned by them. This list shall include the number of poles used and the kind, whether wholly or partially owned, the number of cross arms, miles of wire and kind, both above ground and below ground, the miles of conduit, the miles of cable above ground and below ground, number of booths and kind, number of telephone instruments of all kinds, the number of subscribers installations, and all other equipment or property owned and used in the conduct of their business.

Sec. 62-C. Electric light and power companies. All electric light and power companies doing business in the state shall file with the state utility tax assessor on or before October 1, 1951, and every 4 years thereafter, a complete statement according to towns and cities of all real and personal property and equipment owned by them. This list shall include the same items called for from telephone and telegraph companies and in addition thereto include all flowage rights owned or controlled by such electric light and power companies.

Sec. 62-D. Verification of lists. Upon receipt of the lists of property required in the 2 preceding sections the state utility tax assessor shall employ competent and capable engineers and appraisers to verify the statements submitted by such utilities doing business in the state and the assessment for tax purposes shall be based upon such verified or corrected lists.'