

# MAINE STATE LEGISLATURE

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Legislative Document

No. 1471

H. P. 1205

House of Representatives, April 19, 1955

Reported by Mr. Willey from the Committee on Taxation and printed under Joint Rules No. 10.

HARVEY R. PEASE, Clerk

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-FIVE

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**AN ACT Relating to Taxation of Telephone and Telegraph Companies.**

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

**Sec. 1. R. S., c. 16, § 125, amended.** The last sentence of section 125 of chapter 16 of the revised statutes is hereby amended to read as follows:

‘Such corporation, association or person shall also annually, between the 1st and 15th days of April, return to the State Tax Assessor, signed by its treasurer or its chief accounting officer if a corporation, or by the owner or owners, or by the members of an association or one of them, if a person or association, a statement of the gross receipts of such corporation, association or person ~~collected within this State~~ on account of its telephone or telegraph business ~~within this State~~ during the preceding year ending December 31st.’

**Sec. 2. R. S., c. 16, § 128, amended.** Section 128 of chapter 16 of the revised statutes is hereby amended to read as follows:

‘**Sec. 128. Computation of tax.** The amount of the annual excise tax on telephone and telegraph companies shall be ascertained as follows: when the gross receipts of such corporation, association or person ~~collected within this State~~ on account of its telephone or telegraph business ~~within this State~~, **including receipts incidental to such business**, during the year for which the tax is assessed on such corporation, association or person exceed \$1,000 and do not exceed \$5,000, the tax shall be 1¼% of such gross receipts; when such gross receipts exceed \$5,000 and do not exceed \$10,000, the tax shall be 1½% of such gross receipts; when such gross receipts exceed \$10,000 and do not exceed \$20,000, the tax shall be 1¾% of such gross receipts; when such gross receipts exceed \$20,000 and do not exceed \$40,000, the tax shall be 2% of such gross receipts; and so on,

increasing the rate of tax  $\frac{1}{4}\%$  of 1% for each additional \$20,000 or fractional part thereof, of such gross receipts, provided that the rate shall in no event exceed 6% of such gross receipts.'