

MAINE STATE LEGISLATURE

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

Legislative Document

No. 1209

S. P. 426

In Senate, March 12, 1957

Referred to the Committee on Appropriations and Financial Affairs, sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Sinclair of Somerset.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-SEVEN

AN ACT Relating to Crediting Railroad Tax on Books of State.

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

Sec. 1. R. S., c. 16, § 117, amended. Section 117 of chapter 16 of the Revised Statutes is hereby amended to read as follows :

'Sec. 117. Tax, how fixed; notice to companies. The State Tax Assessor, on ~~or before~~ the 1st day of each May, shall determine the amount of the tax on railroad companies and shall forthwith give notice thereof to the corporation, person or association upon which the tax is levied.'

Sec. 2. R. S., c. 16, § 118, amended. Section 118 of chapter 16 of the Revised Statutes is hereby amended to read as follows :

'Sec. 118. Tax, to whom and when payable. The tax on railroad companies shall be ~~deemed an asset and credit of the state on the 15th day of June next after the levy is made and shall be~~ payable 1/3 on the ~~said~~ 15th day of June ~~next after the levy is made~~, 1/3 on the 15th day of September and 1/3 on the 15th day of December next following. Such tax shall be payable to the State Tax Assessor, who shall pay over all receipts from such tax to the Treasurer of State daily.'