

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

FIFTY-NINTH LEGISLATURE

OF THE

STATE OF MAINE.

1880.

Published by the Secretary of State, agreeably to Resolves of June 28, 1820,
February 18, 1840, and March 16, 1842.

AUGUSTA:
SPRAGUE & SON, PRINTERS TO THE STATE.
1880.

PUBLIC LAWS
OF THE
STATE OF MAINE.
1880.

CHAP. 244 in interest of the time and place appointed for said hearing, and a hearing on said petition shall be had before a justice of said court; and if it shall then appear to said justice to be for the benefit of all parties in interest that said vessel should be sold, said justice shall issue to the officer in possession of said vessel, or to the sheriff of the county in which said vessel has been attached, an order to sell said vessel at public auction, and said justice shall designate in said order the notice to be given of the time and place of said sale; and said vessel shall be sold pursuant to said order, and the proceeds of said sale, after deducting necessary expenses, shall be held by the first attaching officer or the sheriff, subject to the successive attachments, as if sold on execution; *provided, however,* that if said parties do not consent to a sale as herein provided, the provisions of sections twenty-nine to thirty-eight, inclusive, of chapter eighty-one of the revised statutes, so far as the same are applicable, shall apply to proceedings under this act.

Proviso.

SECT. 2. This act shall take effect when approved.

Approved March 18, 1880.

Chapter 244.

An act to tax Express Corporations, Companies, or Persons carrying on Express business in this State.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:

Companies and persons doing express business to apply for license annually and pay tax.

SECT. 1. Every express corporation, company or person doing express business on any railroad, steamboat or vessel in this state, shall annually before the first day of May, apply to the state treasurer for a license authorizing the carrying on of said express business; and every such corporation, company or person shall annually pay to the state treasurer, on or before the first day of May, three-fourths of one per cent. of the gross receipts of said business for the year ending on the first day of April preceding. Said three-fourths of one per cent. shall be on all of said express business done in this state, including a pro rata part on all express business coming from other states or countries into this state, and on all going from this state to other states or countries; *provided,*

Proviso.

however, that nothing in this act shall be construed to apply CHAP. 244
to goods or merchandise in transit through the state.

SECT. 2. Every such express corporation, company or person shall, by its properly authorized agent or officer, annually, on or before the fifteenth day of May, make a return to the governor and council, verified by oath as to its correctness, stating the amount of said receipts for all express matters carried within this state as stated in section one of this act; whereupon the governor and council shall on or before the fifteenth day of June in the same year assess the tax provided by this act, and forthwith certify the same to the state treasurer, who shall thereupon notify said corporations, companies or persons, and said taxes shall be paid into the state treasury on or before the first day of May following.

Shall make annual returns to governor and council.

Governor and council to assess tax.

SECT. 3. The tax assessed upon corporations, companies or persons as aforesaid shall be for the year commencing April one, in the year of our Lord eighteen hundred and eighty, and for every subsequent year, and payable to the state treasurer on or before the first day of May, annually, afterwards, and shall be in lieu of all local taxation.

Tax payable annually.

SECT. 4. Any corporation, company or person, neglecting to make returns according to the provisions of this act, shall forfeit twenty-five dollars per day for every day's neglect so to do, to be recovered by an action of debt brought in the name of the state, and in case of such neglect, the governor and council shall proceed to make the assessment of tax prescribed herein on such gross receipts as they may think just with such evidence as they may be able to, obtain, and from such assessment there shall exist no right of appeal on the part of the company or person failing to make the returns as aforesaid, and if any corporation, company or person fails to pay the tax required by this act, the state treasurer may forthwith commence an action of contract in the name of the state for the recovery of the same with interest.

Penalty for neglect to make returns.

—for failure to pay tax.

SECT. 5. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed, and this act shall take effect when approved.

Inconsistent acts repealed.