

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SIXTY-THIRD LEGISLATURE

OF THE

STATE OF MAINE.

1887.

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.
1887.

PUBLIC LAWS
OF THE
STATE OF MAINE.

1887.

Chapter 72.

An Act additional to and amendatory of sections fifty-five, fifty-six, fifty-seven and fifty-eight of chapter six of the Revised Statutes, relating to Corporations.

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

Sec. 55, ch. 6,
R. S., amended.

Section fifty-five of chapter six of the revised statutes is hereby amended by inserting the word 'or' after the word "corporation," in the first line, and by striking out the words "or person" after the word "company," in the first line, and by inserting the word 'or' before the word "corporation," in the fifth line, and by striking out the words "or person," in the fifth line, so that said section as amended, shall read as follows :

Corporations or
companies doing
express busi-
ness, shall apply
annually for a
license and pay
tax.

'SECT. 55. Every express corporation or company doing express business on any railroad, steamboat or vessel in the state, shall annually, before the first day of May, apply to the treasurer of state for a license authorizing the carrying on of said business; and every such corporation or company shall annually pay to the treasurer of state, 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 business done in the 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, however, that nothing herein applies to goods or merchandise in transit through the state.'

—proviso.

Sec. 56,
amended.

Section fifty-six of chapter six of the revised statutes is hereby amended by inserting the word 'or' after the word "corporation," in the first line, and by striking out the words "or person" after the word "company," in the first line, and by inserting the word 'or' before the word "companies," in the eighth line, and by striking out the words "or person" in the ninth line, so that said section as amended, shall read as follows :

Shall make
annual returns
to the governor
and council.

'SECT. 56. Every such corporation or company shall, by its properly authorized agent or officer, annually, on or before the fifteenth day of May, make a return under oath to the governor and council, stating the amount of said receipts for all express matters carried within the state, as specified in the

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preceding section; whereupon the governor and council shall, on or before the fifteenth day of June following, assess the tax therein provided, and forthwith certify the same to the treasurer of state, who shall thereupon notify said corporations or companies, and said taxes shall be paid into the state treasury on or before the first day of May following.'

—governor and council, shall assess tax.

Section fifty-seven of chapter six of the revised statutes, is hereby amended by inserting the word 'or' after the word "corporations" in the first line, and by striking out the words "and persons" after the word "companies" in the first line, and by inserting the word 'or' before the word "companies" in the third line, and by striking out the words "or persons" in the third line, so that said section as amended, shall read as follows:

Sec. 57, amended.

'SECT. 57. The tax assessed upon express corporations or companies as aforesaid, is in place of all local taxation, except that real estate owned by such corporations or companies shall be taxed in the municipality where the same is situated, as non-resident real estate; but the amount of taxes assessed upon such portion of real estate owned and actually used by them in the transaction of their business, shall be deducted by the governor and council from the tax hereinbefore provided.'

State tax is in place of local taxation.

—real estate shall be taxed in municipality where situated.

—amount shall be deducted from state tax.

Section fifty-eight of chapter six of the revised statutes, is hereby amended by inserting the word 'or' after the word "corporation" in the first line, and by striking out the words "or person" after the word "company" in the first line, so that said section as amended, shall read as follows:

Sec. 58, amended.

'SECT. 58. Any corporation or company neglecting to make returns according to section fifty-six, forfeits twenty-five dollars for every day's neglect, to be recovered by action of debt in the name of the state.'

Penalty for neglect to make returns.

Approved March 7, 1887.

Chapter 73.

An Act to amend section thirty-six, chapter ninety-nine, Revised Statutes, relating to Bail.

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

SECT. 1. Section thirty-six of chapter ninety-nine of the revised statutes is hereby amended, by adding thereto the fol-

Sec. 36, ch. 99, R. S., amended.