

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SEVENTIETH LEGISLATURE

OF THE

STATE OF MAINE

1901.

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

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PUBLIC LAWS
OF THE
STATE OF MAINE.
1901.

CHAP. 147**Chapter 147.**

An Act to amend Section fifty-five of Chapter six of the Revised Statutes as amended by Chapter two hundred and thirty-five of the Public Laws of the year one thousand eight hundred and ninety-three, relating to Taxation of Express Companies.

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

Section 55,
chapter 6,
R. S., as
amended by
chapter 235,
public laws,
1893, further
amended.

Section 1. Section fifty-five of chapter six of the revised statutes as amended by chapter two hundred and thirty-five of the public laws of the year one thousand eight hundred and ninety-three, is hereby further amended by substituting for the words "one and one-half" in the sixth and seventh lines the word 'two,' and also by substituting for the words "one and one-half" in the ninth line the word 'two,' so that said section, as amended, shall read as follows:

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

'Section 55. Every corporation, company or person 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, company or person shall annually pay to the treasurer of state two per cent of the gross receipts of said business for the year ending on the first day of April preceding. Said two per cent shall be on all 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.'

Section 2. This act shall take effect when approved.

Approved February 21, 1901.