

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SEVENTIETH LEGISLATURE

OF THE

STATE OF MAINE

1901.

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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.

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**Chapter 201.**

An Act relating to the Taxation of Telegraph and Telephone Companies.

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

Section 1. Strike out sections forty-eight to fifty-four inclusive of chapter six of the revised statutes, as amended by chapter one hundred fifty-four of the laws of eighteen hundred and ninety-three, and substitute therefor the following:

'Section 1. Every corporation, association or person operating in whole or in part a telephone or telegraph line for toll or other compensation within the state shall annually, between the first and fifteenth days of April, return to the secretary of state, under oath of its treasurer, if a corporation, the amount of the capital stock of the corporation, the number and par value of the shares, and a complete list of its shareholders resident within the state, with their places of residence, and the number of shares belonging to each on said first day of April; if a person or association, the owner or owners or one of them shall annually make a return under oath to the secretary of state, between the first and fifteenth days of April, of the names and residences of the owner or owners and the relative interest each owner has in any such association on the first day of April. The returns shall also contain a statement of the assessed value in each town of the real estate of such corporation, association or person used solely for the conduct of a telephone or telegraph business, and taxed by any municipality, and the gross receipts from business done wholly within the state for operating such business during the preceding year ending April first.'

Corporations or persons operating telephone or telegraph lines shall make annual returns to secretary of state.

—what returns shall contain.

'Section 2. Every corporation, association or person operating in whole or in part a telephone or telegraph line within the state for tolls or other compensation, shall pay to the treasurer of the state for the use of the state an annual excise tax for the privilege of conducting such business within the state which tax, with the tax provided for in section seven of this act, is in place of all taxes upon the property of such corporation, association or person employed in such business, and of all taxes upon the shares of the capital stock of any such corporation.

State taxation of telephone and telegraph companies.

There shall be apportioned and paid by the state from the taxes collected under this section to the several cities and towns in which on the first day of April in each year is held stock of any such corporation, or in which resides the owners or owner of an interest in any telegraph or telephone lines operated by any association or person not a corporation and taxed under this

—amount of tax that shall be apportioned to cities and towns where stock is held.

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act, an amount equal to one per cent on the value of such stock on that day as determined by the state assessors, if a corporation; and if not a corporation, such proportion of the amount of such excise tax paid into the state treasury by the association, person or persons operating such line as such interest owned by a resident in any such municipality bears to the whole ownership; provided, however, that the total thus apportioned on account of such stock, if a corporation, shall not exceed the sum received by the state as a tax on account of such corporation; and provided further, that there shall not be apportioned on account of any such corporation a greater part of the whole tax received by the state from such corporation than the proportion which the amount of capital stock of such corporation owned in this state bears to the whole amount of the capital stock of such corporation.'

How tax shall  
be ascer-  
tained.

'Section 3. The amount of such annual excise tax shall be ascertained as follows: when the gross receipt from business done wholly within this state, for the year for which the tax is assessed on such corporation, association or person in the operation of such business exceed one thousand dollars and do not exceed five thousand dollars the tax shall be one and one-fourth per cent of such gross receipts; when such gross receipts exceed five thousand dollars and do not exceed ten thousand dollars the tax shall be one and one-half per cent of such gross receipts; and when such gross receipts exceed ten thousand dollars and do not exceed twenty-five thousand dollars the tax shall be one and three-fourths per cent of the gross receipts; when such gross receipts exceed twenty-five thousand dollars and do not exceed fifty thousand dollars the tax shall be two per cent of such gross receipts, and so on increasing the rate of the tax one-quarter of one per cent for each additional twenty-five thousand dollars, or fractional part thereof, of such gross receipts, provided that the rate shall in no event exceed four per cent of such gross receipts.'

Amount of  
tax shall be  
determined  
and reported  
to state  
treasurer by  
state assess-  
ors.

'Section 4. The state board of assessors on or before the first day of May annually shall determine the amount of such tax and report the same to the treasurer of the state, who shall forthwith give notice thereof to the corporation, association or person upon which the tax is levied.'

When tax  
shall be paid.

'Section 5. Said tax shall be paid in to the treasurer on or before the first day of September annually. If any party fails to pay the tax as hereinbefore required, the treasurer of the state may proceed to collect for the same, with interest at the rate of ten per cent a year, by action of debt in the name of the state. Said tax shall be a lien on the property of such corporation, and

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on its franchise, and upon the property used in operating a telephone or telegraph business by any such association or person, and takes precedence over all other liens.'

—tax shall be  
be a lien on  
property of  
companies.

'Section 6. The state board of assessors, or their duly authorized agent, shall have access to the books of any such corporation, association or person, to ascertain if the required returns are correctly made; and any corporation, association or person operating any telegraph or telephone line in this state, and refusing or neglecting to make the returns required by law, or to exhibit to the state assessors, or their duly authorized agent therefor, its or his books for the purpose aforesaid or making returns which the president, clerk, treasurer or other person certifying such returns know to be false, shall forfeit not less than one thousand or more than ten thousand dollars, to be recovered by indictment or by action of debt in any county into which the said telegraph or telephone lines extend.'

Books of  
corporations  
shall be open  
to assessors.

—penalty for  
refusing to  
make returns.

'Section 7. The excise tax collected under this act shall be in lieu of all taxes upon any corporation therein designated, upon its shares of capital stock and its property used in the conduct of its telephone or telegraph business, including the poles, wires, insulators, office furniture, batteries, instruments, telegraphic and telephonic apparatus, telephones and transmitters used under lease or license or owned by such corporation, association or person; provided, however, that the real estate and also personal property not hereinabove exempted, owned by such corporation, association or person, shall be taxed in the municipality in which the same is situated; but the amount of the tax assessed upon such real estate if owned and actually used by such corporation, association or person in the transaction of their business, shall be deducted by the state board of assessors from the tax laid under this act. The assessment of taxes on such real estate shall be legal, whether assessed as resident or non-resident property.'

Tax shall be  
in lieu of all  
taxes.

Section 8. This act shall take effect when approved.

Approved March 19, 1901.