

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES  
OF THE  
SEVENTY-THIRD LEGISLATURE  
OF THE  
STATE OF MAINE  
1907.

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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.

1907.

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**Chapter 166.**

An Act for the better collection of Taxes.

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

That on and after January first, nineteen hundred and eight, all municipal officers of cities and towns in making out their yearly report shall cause to be printed in said report the names and amounts of all delinquent tax payers which have been committed to the treasurer or collector for collection.

Names and amounts of delinquent tax payers shall be printed.

The failure for non-performance of this duty shall be not less than five dollars nor more than twenty-five dollars.

Approved March 27, 1907.

**Chapter 167.**

An Act to amend Section forty-two of Chapter, eight of the Revised Statutes, relating to the Taxation of Express Companies.

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

Section 1. Section forty-two of chapter eight of the revised statutes, is hereby amended by striking out in lines eight and ten of said section, the word "two" and inserting in place thereof the words 'two and one-half' so that said section as amended, shall read as follows:

Section 42, chapter 8, R. S., amended.

'Section 42. 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 any such corporation, company or person, neglecting to make application for a license as aforesaid, forfeits fifty dollars, to be recovered by action of debt in the name of the state; every such corporation, company or person shall annually pay to the treasurer of state two and one-half per cent of the gross receipts of said business for the year ending on the first day of April preceding. Said two and one-half per cent shall be on all said business done in the state, including a proportional 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.'

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

Section 2. This act shall take effect when approved.

Approved March 27, 1907.