

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SEVENTY-FOURTH LEGISLATURE

OF THE

STATE OF MAINE

1909

Published by the Secretary of State, agreeably to Resolves of
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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-fourth
Legislature

1909

Chapter 208.

An Act to amend Section one of Chapter one hundred and twenty-eight of the Revised Statutes, in regard to Malicious Mischiefs.

Be it enacted by the People of the State of Maine, as follows:

Section one of chapter one hundred and twenty-eight of the revised statutes is hereby amended by inserting after the word "animal" in the second line thereof the words 'or dog,' so that said section as amended shall read as follows:

'Section 1. Whoever wilfully or maliciously kills, wounds, maims, disfigures or poisons any domestic animal, or dog, or exposes any poisonous substance with intent that the life of such animal should be destroyed thereby, shall be punished by imprisonment for not more than four years, or by fine not exceeding five hundred dollars.'

Section 1,
chapter 128,
R. S.,
amended.

Maliciously
killing or
injuring do-
mestic ani-
mals or
dogs.

—penalty.

Approved April 2, 1909.

Chapter 209.

An Act to amend Chapter forty of the Revised Statutes, relating to Inspector of Factories, Workshops, Mines and Quarries.

Be it enacted by the People of the State of Maine, as follows:

Section forty-seven of chapter forty of the revised statutes is hereby amended by striking out, in the fourth and fifth lines of said section, the words "presented by the commissioner." So that said section when amended, will read as follows:

'Section 47. The expenses of the department, including all bills for the expenses of the inspector of factories, workshops, mines and quarries, and for the services and expenses of assistant inspectors shall be paid on vouchers after the same shall have been audited and approved by the governor and council.'

Section 47,
chapter 40,
R. S.,
amended.

Auditing
and pay-
ment of
expenses.

Approved April 2, 1909.

Chapter 210.

An Act to amend Sections thirty-five, thirty-seven and forty-one of Chapter eight of the Revised Statutes, relating to Taxation of Telephone and Telegraph Companies.

Be it enacted by the People of the State of Maine, as follows:

Section 1. Section thirty-five of chapter eight of the revised statutes is hereby amended by striking out, after the word "receipts" in the sixteenth line of said section, the words "from business done wholly within the state for operating such business" and inserting in place thereof the words 'of such corpora-

Section 35,
chapter 8,
R. S.,
amended.

CHAP. 210

tion, association or person collected within this state on account of its telephone or telegraph business,' so that said section as amended, shall read as follows:

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

—contents of returns.

'Section 35. 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 of such corporation, association or person collected within this state on account of its telephone or telegraph business during the preceding year ending April first.'

Section 37, chapter 8, R. S., amended.

How tax shall be ascertained.

Section 2. Section thirty-seven of said chapter is hereby amended, so that said section as amended, shall read as follows:

'Section 37. The amount of such annual excise tax shall be ascertained as follows: When the gross receipts of such corporation, association or person collected within this state on account of its telephone or telegraph business during the year for which the tax is assessed on such corporation, association or person, 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; 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 such 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.'

Section 3. Section forty-one of said chapter is hereby amended, so that said section as amended, shall read as follows:

Section 41,
chapter 8,
R. S.,
amended.

'Section 41. The excise tax collected under the six preceding sections shall be in lieu of all taxes upon any corporation therein designated, upon its shares of capital stock, and its property; provided, however, that the land and buildings thereon owned by such corporation, association or person shall be taxed in the municipality in which the same is situated. The assessment of taxes on such land and buildings shall be legal, whether assessed as resident or non-resident property.'

Tax shall
be in lieu of
all taxes.

Approved April 2, 1909.

Chapter 211.

An Act to amend Section seventy-eight of Chapter nine of the Revised Statutes, in relation to appeal from County Commissioners.

Be it enacted by the People of the State of Maine, as follows:

Section seventy-eight of chapter nine of the revised statutes, of Maine is hereby amended by inserting after the word "him" in the ninth line 'either party may appeal from the decision of said county commissioners to the supreme judicial court, under the same conditions that an appeal lies from the assessors to the supreme judicial court,' so that said section as amended, shall read as follows:

Section 78,
chapter 9,
R. S.,
amended.

'Section 78. If they refuse to make the abatement asked for, the applicant may apply to the county commissioners at their next meeting, and if they think that he is overrated, he shall be relieved by them, and be reimbursed out of the town treasury the amount of their abatement, with incidental charges. The commissioners may require the assessors or town clerk to produce the valuation, by which the assessment was made, or a copy of it. If the applicant fails, the commissioners shall allow costs to the town, taxed as in a suit in the supreme judicial court, and issue their warrant of distress for collection thereof against him, either party may appeal from the decision of said county commissioners, to the supreme judicial court, under the same conditions that an appeal lies from the assessors to the supreme judicial court.'

Appeal to
county com-
missioners
for abate-
ment of
taxes.

—proceed-
ings there-
on.

—appeal to
S. J. court.

Approved April 2, 1909.