

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES
OF THE
SEVENTY-FIFTH LEGISLATURE

OF THE
STATE OF MAINE.

1911

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

As Passed by the Seventy-fifth
Legislature

1911

Chapter 105.**CHAP. 105**

An Act relating to the Taxation of Telegraph Companies.

Whereas this act involves the raising of revenue for the state of Maine, and whereas the tax assessed under it must be assessed prior to May first next, and

Preamble.

Whereas, by reason of these facts, in the opinion of the legislature, the immediate passage of this act is rendered necessary and constitute an emergency within the meaning of the constitution, now therefore

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

Section 1. Every corporation, association or person operating in whole or in part a telegraph line within this state shall annually pay into the state treasury a tax of two and one-half per cent. on the value of any telegraph line owned by said corporation, association or person within the state, including all poles, insulators, office furniture, batteries and instruments, taking into consideration any circumstances or conditions affecting the value of the property.

Annual tax on telegraph companies.

Section 2. Said tax shall be paid into the state treasury on or before the first day of September annually and is in place of all state or municipal taxation on any of the property or shares of said corporations, or associations.

Tax to be paid into state treasury.

Section 3. Every such corporation, company or person shall annually on or before the fifteenth day of April return to the secretary of state under oath of its superintendent the amount and value of all of the property enumerated herein, owned by it within the state on the first day of April and the state assessors shall determine said values and assess said tax thereon by the first day of May annually. The secretary of state shall thereupon certify said assessment to the treasurer of the state who shall forthwith notify the parties assessed.

Annual returns to secretary state.

Section 4. Any corporation, association or person neglecting to make the returns required by the preceding section forfeits twenty-five dollars for every day's neglect, to be recovered by an act or debt in the name of the state.

Penalty for failing to make returns.

Section 5. All laws and parts of laws inconsistent with this act are hereby repealed.

Inconsistent acts repealed.

Approved March 28, 1911.