

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eightieth Legislature

OF THE

STATE OF MAINE

1921

Including Acts and Resolves of the Special Session held in 1920.

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Eightieth Legislature

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Chapter 71.

An Act Amendatory of and Additional to Chapter Nine of the Revised Statutes, Relating to the Assessment and Payment of Excise Taxes.

Emergency preamble. Whereas, under the provisions of section four of chapter one hundred and two of the public laws of nineteen hundred and nineteen, the biennial fiscal period of the state was changed, so that said period should commence on June thirtieth of each odd year beginning with the year nineteen hundred and twenty-one, and a six-months fiscal period from January first, nineteen hundred and twenty-one, to June thirtieth, nineteen hundred and twenty-one, was necessarily created by such change, and,

Whereas, under existing methods of taxation the normal income of the state for said period of six months ending June thirtieth, nineteen hundred and twenty-one, will be insufficient to meet its normal disbursements, by reason of the fact that the major portion of the state's revenue is received into the state treasury during the last half of the calendar year, and,

Whereas, the most feasible method of increasing the income of the state for said fiscal period of six months, and preventing a serious deficit, is to accelerate the payment of the franchise and excise taxes of certain corporations, so that the revenue derived therefrom may be available before June thirtieth, nineteen hundred and twenty-one, and,

Whereas, the foregoing facts in the judgment of this legislature constitute an emergency within the meaning of section sixteen of part three of article four of the constitution of Maine, and the measure hereinafter set forth is immediately necessary for the preservation of the public peace, health and safety, now therefore,

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

Sec. 1. R. S., c. 9, § 29; relating to the time of payment of excise taxes by railroads, amended. Section twenty-nine of chapter nine of the revised statutes is hereby amended by striking out the words "one-half on the first day of July next after the levy is made and the other half on the first day of October following," in the second and third lines of said section, and inserting in place thereof the words 'on the fifteenth day of June next after the levy is made,' so that said section as amended shall read as follows:

'Sec. 29. Entire amount of tax payable on 15th day of June next after assessment. Said tax shall be payable on the fifteenth day

of June next after the levy is made. Said tax shall be a lien on the railroad operated, and take precedence of all other liens and incumbrances.'

Sec. 2. R. S., c. 9, § 33; 1917, c. 210; relating to the taxation of owners of parlor cars, amended. Section thirty-three of said chapter nine of the revised statutes, as amended by chapter two hundred ten of the public laws of nineteen hundred and seventeen, is hereby further amended by striking out the words "first day of September" in the third and fourth lines of said section, and inserting in place thereof the words, 'fifteenth day of June,' and by striking out the words "June thirtieth" in the last line of said section and inserting in place thereof the words, 'May first,' and by adding at the end of said section the following, to wit: 'Provided, however, that for the year nineteen hundred and twenty-one such tax shall be computed only on the gross receipts from such business for the period from June thirtieth, nineteen hundred and twenty, to May first, nineteen hundred and twenty-one,' so that said section, as amended, shall read as follows:

'Sec. 33. Tax to be paid June 15 for year ending May 1st; tax for 1921 to be computed on gross receipts from June 30, 1920 to May 1, 1921. Every corporation or person owning or operating parlor or other cars for which extra compensation is charged for riding therein over any of the railroads of the state shall annually, on the fifteenth day of June, pay to the treasurer of state for the use of the state an annual excise tax for the privilege of exercising its franchise in the state, equal to nine per cent of its or his gross receipts from business done wholly in the state, for the year ending May first next preceding. Provided, however, that for the year nineteen hundred and twenty-one such tax shall be computed only on the gross receipts from such business for the period from June thirtieth, nineteen hundred and twenty, to May first, nineteen hundred and twenty-one.'

Sec. 3. R. S., c. 9, § 34; relating to the returns to be made to the state assessors of taxes and providing that this tax shall take the place of local taxation, amended. Section thirty-four of said chapter nine of the revised statutes is hereby amended by striking out the words "first day of August," in the second line of said section, and inserting in place thereof the words, 'fifteenth day of May,' and by striking out the words "fifteenth day of said August," in the fifth line of said section, and inserting in place thereof the words, 'first day of June,' and by striking out the words "first day of September" in the eighth line of said section and inserting in place thereof the words, 'fifteenth day of June,' so that said section, as amended, shall read as follows:

'Sec. 34. Returns to be made on or before May 15th, tax to be assessed on or before June 1st, tax to be paid on or before June

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15th. Every such corporation or person shall by its properly authorized agent or officer annually on or before the fifteenth day of May, make a return under oath to the board of state assessors, stating the amount of such gross receipts; whereupon the board of state assessors shall on or before the first day of June assess the tax herein provided and forthwith certify the same to the treasurer of state, who shall thereupon notify said corporations or persons; said tax shall be paid into the state treasury on or before the fifteenth day of June following, and, is in place of all local taxation upon the cars and equipment of said corporations or persons used in carrying on business in the state.'

Sec. 4. R. S., c. 9, § 40; relating to time of payment of excise tax of telephone and telegraph companies, amended. Section forty of said chapter nine of the revised statutes is hereby amended by striking out the words "first day of September," in the second line of said section, and inserting in place thereof the words, 'fifteenth day of June,' so that said section, as amended, shall read as follows:

'**Sec. 40. Tax to be paid on or before June 15th.** Said tax shall be paid to the treasurer on or before the fifteenth day of June annually. Said tax shall be a lien on the property of such corporation, and 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.'

Sec. 5. R. S., c. 9, § 44; relating to the annual return to the board of state assessors and the payment of the excise tax of express companies, amended. Section forty-four of said chapter nine of the revised statutes is hereby amended by striking out the word "fifteenth" in the second line of said section and inserting in place thereof the word 'first,' and by striking out the word "June" in the sixth line of said section and inserting in place thereof the word 'May,' and by striking out the words "first day of September" in the ninth and tenth lines of said section and inserting in place thereof the words 'fifteenth day of June,' so that said section, as amended, shall read as follows:

'**Sec. 44. Return to be made on or before May 1st; assessment to be made on or before May 15th; taxes to be paid on or before June 15th.** Every such corporation, company or person, shall, by its properly authorized agent or officer, annually, on or before the first day of May make a return under oath to the board of state assessors, stating the amount of said receipts for all express matter carried within the state as specified in the preceding section; whereupon, the board of state assessors shall, on or before the fifteenth day of May following, assess the tax therein provided, and forthwith certify the same to the treasurer of state,

who shall thereupon notify said corporations, companies or persons, and said taxes shall be paid into the state treasury on or before the fifteenth day of June following.'

Sec. 6. Taxes on wild lands to be paid on or before June 15th; interest to be charged from that date. (This section is repealed by chapter 156.) State and county taxes hereafter assessed upon lands in unincorporated townships, in accordance with provisions of existing law, shall be due and payable to the treasurer of state on June fifteenth, annually, and shall bear interest from that date.

Sec. 7. Inconsistent acts and parts of acts repealed. All acts and parts of acts inconsistent with the provisions hereof are hereby repealed.

Sec. 8. Emergency clause. In view of the emergency expressed in the preamble hereof this act shall take effect when approved.

Approved March 30, 1921.

Chapter 72.

An Act to Amend Section Twelve of Chapter One Hundred and Forty-eight of the Revised Statutes as Amended by Chapter Three Hundred of the Public Laws of Nineteen Hundred and Seventeen, Relating to Pensions for the Blind.

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

R. S., c. 148, § 12; 1917, c. 300; relating to blind persons entitled to state aid, amended. Section twelve of chapter one hundred and forty-eight of the revised statutes as amended by chapter three hundred of the public laws of nineteen hundred and seventeen is hereby amended by striking out the word "two" in the fifth line of said section and inserting in place thereof the word 'three' so that said section, as amended, shall read as follows:

'Sec. 12. Limit of aid that may be granted by the state increased from \$200 a year to \$300. All persons over the age of twenty-one years, who are declared to be blind, in the manner hereinafter set forth, and who come within the provisions of the following sections shall, at the discretion of the governor and council, receive as a benefit not exceeding three hundred dollars a year, for their exclusive benefit and support, payable at the close of each regular quarter, upon warrants drawn on the treasurer of state.'

Approved March 30, 1921.