

ACTS AND RESOLVES

AS PASSED BY THE

Eighty-sixth Legislature

OF THE

STATE OF MAINE

From April 4, 1931, to March 31, 1933 AND MISCELLANEOUS STATE PAPERS

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Eighty-sixth Legislature

1933

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Chapter 223.

AN ACT Relating to Support of State Paupers.

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

R. S., c. 33, § 4-A, additional. Chapter 33 of the revised statutes is hereby amended by adding thereto a new section to be numbered section 4-A, and to read as follows:

'Sec. 4-A. Towns must notify state when state paupers are assisted. When relief is provided for paupers and other dependent persons having no settlement within the state under the provisions of this chapter or any other provisions of law, the overseers of the poor of the city, town or plantation wherein such relief is provided shall give written notice within 90 days to the department of health and welfare upon such blanks as may be prescribed by the commissioner and the state shall reimburse such city, town or plantation for the relief furnished to such an amount as the commissioner adjudges to have been necessarily expended therefor; provided, however, that in no case shall the state reimburse such city, town or plantation for any expense incurred in such case more than 90 days prior to the date of the receipt of the aforesaid notice by the said department. All claims for reimbursement in such cases shall be made up to and including the last day of each regular quarter of the year, covering all bills for assistance furnished during that quarter, and filed with the department of health and welfare within a reasonable time thereafter.'

Approved March 28, 1933.

Chapter 224.

AN ACT Relating to Returns of Telephone and Telegraph Companies and Apportionment of Tax.

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

Sec. 1. R. S., c. 12, § 39, amended. Section 39 of chapter 12 of the revised statutes is hereby amended to read as follows:

'Sec. 39. Returns of corporations or persons operating telephone or telegraph lines. 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 1st and 15th 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

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resident within the state, with their places of residence, and the number of shares belonging to each on said 1st 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 1st and 15th 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 1st day of April; provided, that any corporation may include in its return a statement of the whole amount of its capital stock owned in the state and if no apportionment or payment is required to be made by the state to the several cities and towns under section 40, it may exclude from its return the list of its shareholders resident within the state and the number of shares belonging to each. 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 1st.'

Sec. 2. R. S., c. 12, § 40, amended. Section 40 of chapter 12 of the revised statutes is hereby amended to read as follows:

'Sec. 40. State taxation of telephone and telegraph companies; apportionment to cities and towns. 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 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 45, 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.

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 1st day of April in each year is held stock of any such corporation, or in which resides the owner or owners of an interest in any telegraph or telephone lines operated by any association or person not a corporation and taxed under this section, an amount equal to 1% on the value of such stock on that day as determined by the board of 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 cor-

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poration; 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, and that, in the case of any corporation of which not exceeding 2% of the capital stock is owned in the state, no apportionment and payment shall be made unless the amount to be apportioned and paid shall exceed the sum of \$250.'

Approved March 29, 1933.

Chapter 225.

AN ACT Relating to the War Bond Sinking Fund.

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

R. S., c. 160, § 9, amended and re-allocated. Section 9 of chapter 160 of the revised statutes is hereby repealed, and chapter 13 of the revised statutes is hereby amended by inserting therein the following new section to be numbered 1-B, and to read as follows:

'Sec. I-B. War bond sinking fund; mill tax; application. A tax of I mill on a dollar shall annually be assessed on all the property of the state according to the value thereof, to be known as the "War Bond Sinking Fund". The proceeds of this fund shall be used for the following purposes in the following order:

First: To pay the interest on all bonds issued under authority of chapter 187 of the public laws of 1917.

Second: To pay the pensions for soldiers, sailors and marines, their widows, children, and other dependents under any provision of law governing the same and all sums payable under any provision of law for the relief of dependents of soldiers, sailors, and marines who served in the World war, including pensions granted on account of military service under the provisions of any resolve of the legislature.

Third: To set aside in the fiscal year ending June 30, 1933, and in each of the fiscal years thereafter to and including the year 1937, the sum of \$100,000 each year, the same to be used to pay the bonds maturing on May 1, 1937, said bonds having been issued under authority of chapter 187 of the public laws of 1917.

Fourth: In so far as the amount raised by said tax of I mill on a dollar shall not be required at any time for the purposes intended in the 3 preceding paragraphs, the excess shall be deemed to be general revenue of the state, available for appropriations by the legislature.'

Approved March 29, 1933.