

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES  
AS PASSED BY THE  
Ninetieth and Ninety-first  
Legislatures  
OF THE  
STATE OF MAINE  
From April 26, 1941 to April 9, 1943  
AND MISCELLANEOUS STATE PAPERS

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Published by the Revisor of Statutes in accordance  
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**PUBLIC LAWS**

OF THE

**STATE OF MAINE**

As Passed by the Ninety-first Legislature

**1943**

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granted to any corporation constructing, owning, controlling, operating or managing any pipe line within or through the state for the transportation as a common carrier for hire of oil, gas, gasoline, petroleum or other liquids or gases, by the municipal officers of any city or town, to locate, lay, construct or maintain its pipes in, along, or under the roads and streets of any such city or town, or by the commissioner of public works or other officer duly appointed by the city government of any city to dig or make excavations in the driveways of any of the public highways of such city, are hereby validated and shall have the same force and effect as if this act had been enacted and in full force and effect at the time of the granting thereof.

Effective July 9, 1943

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## Chapter 20

### AN ACT Relating to Redemption of Cigarette Tax Stamps.

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

P. L., 1941, c. 298, § 7, amended. Section 7 of chapter 298 of the public laws of 1941 is hereby amended to read as follows:

'Sec. 7. Dealers and distributors not to resell stamps; redemption. No distributor or dealer shall sell or transfer any stamps issued under the provisions of this act. The assessor shall redeem any unused, uncanceled stamps presented by any licensed distributor or dealer, at a price equal to the amount paid therefor by such dealer or distributor, and the said assessor may upon proof satisfactory to him, and in accordance with regulations promulgated by him, redeem, at a price equal to the amount paid therefor, Maine cigarette tax stamps affixed to packages of cigarettes which have become unfit for use and consumption or unsalable, and the treasurer of state shall provide, out of money collected hereunder, the funds necessary for such redemption.'

Effective July 9, 1943

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## Chapter 21

### AN ACT Relating to Taxation of Express Companies.

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

Sec. 1. R. S., c. 12, § 46, amended. Section 46 of chapter 12 of the revised statutes is hereby amended to read as follows:

## CHAP. 22

'Sec. 46. Companies and persons doing express business to apply annually for license and to pay tax. Every corporation, company, or person doing express business on any railroad, steamboat, or vessel in the state, shall, annually, before the 1st 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 as aforesaid, ~~forfeits shall be punished by a fine of \$50, to be recovered by action of debt in the name of the state complaint or indictment;~~ every such corporation, company or person shall ~~annually~~ pay to the treasurer of state 4% of the gross receipts of said business for the ~~year ending on the 1st day of April preceding~~ 9 months ending on the 31st day of December, 1943, and 4% of the gross receipts of said business for each 12 month period thereafter. Said 4% shall be on all business done in the state, including a proportional part on all express business coming from other states or countries into this state, and 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.'

Sec. 2. R. S., c. 12, § 47, amended. Section 47 of chapter 12 of the revised statutes is hereby amended to read as follows:

'Sec. 47. Annual return to state tax assessor; assessment of tax. Every such corporation, company, or person, shall, by its properly authorized agent or officer, annually, on or before the 1st day of ~~May~~ February make a return under oath to the state tax assessor, stating the amount of said receipts for all express matter carried within the state as specified in the preceding section; whereupon, the state tax assessor shall, on or before the 15th day of ~~May~~ February 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 15th day of ~~June~~ March following.'

Effective July 9, 1943

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## Chapter 22

AN ACT Relating to Assessment of Taxes on Lands in Places not Incorporated.

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

R. S., c. 13, § 37, amended. Section 37 of chapter 13 of the revised statutes is hereby amended to read as follows:

'Sec. 37. Lands in places not incorporated may be taxed by the state.'