

# MAINE STATE LEGISLATURE

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**ACTS AND RESOLVES**  
AS PASSED BY THE  
**Ninety-second and Ninety-third**  
**Legislatures**  
OF THE  
**STATE OF MAINE**

**From April 22, 1945 to May 14, 1947**  
**AND MISCELLANEOUS STATE PAPERS**  
**From May 25, 1945 to May 14, 1947**

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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-third Legislature

**1947**

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## Chapter 187

### AN ACT Relating to the Taking of Fur-bearing Animals from the Traps of Another.

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

R. S., c. 33, § 61, amended. Section 61 of chapter 33 of the revised statutes, as revised, is hereby amended by adding thereto a new paragraph to read as follows:

'It shall be unlawful for any person to take any fur-bearing animal from any trap other than his own without the consent of the owner of such trap.'

Effective August 13, 1947

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## Chapter 188

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

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

Sec. 1. R. S., c. 14, § 136, amended. Section 136 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 136. Such companies to make returns. Every company or association which by the provisions of sections 131 and 133 is required to pay a tax shall, on or before the ~~31st day of each January~~ 1st day of each March, make a return under oath to the ~~insurance commissioner~~ state tax assessor, stating the amount of all gross direct premiums written by said company, either in cash or otherwise, on risks located or resident in this state during the year ending on the 31st day of December previous, the amount of direct return premiums thereon, and dividends paid to the policyholders on direct premiums during said year.'

Sec. 2. R. S., c. 14, § 137, amended. Section 137 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 137. Tax on mutual fire insurance companies transacting mill insurance; to make return to state tax assessor. Mutual fire insurance companies incorporated under the laws of other states, which insure only factories or mills, or property connected with such factories or mills, admitted to do business in this state shall comply with all the requirements of law except that in lieu of all other taxation upon premiums in this state, such companies shall annually pay a tax at the rate of 2% on gross premiums in force on risks in this state, after deducting the unabsorbed portion of such

premium, computed at the rate of return actually made on annual policies expiring during the year by said insurance companies. Such companies shall, on or before the ~~31st day of each January~~ 1st day of each March, make a return, under oath, to the ~~insurance commissioner~~ state tax assessor, showing the gross premiums in force on risks in this state on the 31st day of December previous and the unabsorbed portion of such premiums computed at the rate of return actually made on annual policies expiring during the year, by said insurance companies.'

Sec. 3. R. S., c. 14, § 138, amended. Section 138 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 138. Neglecting to make return, how to be assessed; failing to pay, forbidden to do business in state. If any insurance company or association refuses or neglects to make the return required by the 2 preceding sections, the state tax assessor shall make such assessment on such company or association as he deems just, and unless the same is paid on demand, the state tax assessor shall certify to the insurance commissioner that payment of such tax has not been made and such company or association shall do no more business in the state, and the insurance commissioner shall give notice accordingly. Whoever, after such notice, does business in the state for such company or association is liable to the penalty provided in section 249 of chapter 56.'

Sec. 4. R. S., c. 14, § 140, amended. Section 140 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 140. Tax on reciprocal contracts of indemnity; return to state tax assessor. Every attorney, agent or other representative by or through whom are issued policies or contracts of indemnity of the kind referred to in sections 210 to 217, inclusive, of chapter 56 in lieu of all other taxation, state, county or municipal, in this state, shall annually pay a tax at the rate of 2% on gross premiums or deposits actually received during the year after deducting amounts actually returned to policyholders as the unused part of such premium or deposit, or such part as may be credited on the renewal or extension of the indemnity. Such attorney, agent or other representative shall, on or before the ~~31st day of each January~~ 1st day of each March, make a return under oath, to the ~~insurance commissioner~~ state tax assessor showing the gross premiums or deposits actually received during the preceding calendar year and such unused part of such premium or deposit as has been returned to policyholders or credited on renewal or extension of the indemnity.'

Sec. 5. R. S., c. 14, § 141, amended. Section 141 of chapter 14 of the revised statutes, as amended by section 20 of chapter 42 of the public laws of 1945, is hereby further amended to read as follows:

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'Sec. 141. Assessment of tax; notice; suspension for non-payment. The taxes imposed by sections 133, 137, 139 and 140, respectively, shall be assessed by the state tax assessor on or before the ~~1st~~ 15th day of April ~~upon the certificate of the insurance commissioner to be furnished therefor on or before the 25th day of March~~, annually, and the same shall be paid to the state tax assessor on or before the 1st day of May following. The state tax assessor shall pay over all receipts from such tax to the treasurer of state daily. The state tax assessor shall notify the several companies, and the agent, attorney or other representative mentioned in ~~the preceding~~ section 140, and unless the tax is paid as aforesaid, the insurance commissioner shall suspend the right of the company, agent, attorney or other representative to do any further business in the state until the tax is paid.'

Sec. 6. R. S., c. 14, § 155, amended. Section 155 of chapter 14 of the revised statutes, as amended by section 30 of chapter 42 of the public laws of 1945, is hereby further amended to read as follows:

'Sec. 155. Proceedings in case of failure to make returns and pay tax; authority of state tax assessor to examine books. If any corporation, company, association or person fails to make the returns required by sections 118, 120, 128, 142, 145, 152 and 156, the state tax assessor shall make an assessment of a state tax upon such corporation, company, association or person on such valuation, or on such gross receipts thereof, as the case may be, as he thinks just, with such evidence as he may obtain, and such assessment shall be final. The state tax assessor or his duly authorized agent shall have access to the books of any corporation, company, association or person required to make returns under the provisions of sections 118, 128, 136, 137, 139, 140, 142, 145, 152 and 156, to ascertain if the required returns are correctly made. If any corporation, company, association or person fails to pay the taxes required or imposed by sections 110, 117, 121, 127, 143, 146, 153 and 157, the state tax assessor shall forthwith commence an action of debt, in the name of the state, for the recovery of the same with interest at the rate of 10% a year. In addition to other remedies for the collection of state taxes upon any corporation, such taxes with interest at the rate of 10% a year may be recovered by an action of debt in the name of the state.'

Sec. 7. R. S., c. 56, § 7, amended. Section 7 of chapter 56 of the revised statutes is hereby amended to read as follows:

'Sec. 7. Annual statement of condition; penalty for neglect. Every insurance company doing business in the state shall annually, by the 1st day of March, render to the commissioner either an exact statement, under oath, of its condition as it existed on the 31st day of the previous December, or its last exhibit, setting forth its condition as required by blanks approved

by the commissioner, and any company, association or society which neglects or refuses to comply with the provisions of this section ~~or to file its premium tax return, or to pay the tax for which it shall be liable, as required by the laws of this state~~ forfeits \$5 a day for each day's neglect ~~provided that for good cause shown, the commissioner may extend the time within which the premium tax return required by section 136 of chapter 11 may be filed, to a date not later than the 15th day of February.~~

Sec. 8. R. S., c. 85, § 29, amended. Section 29 of chapter 85 of the revised statutes is hereby amended to read as follows:

'Sec. 29. Insurance commissioner may incur expense for investigators and inspectors. The insurance commissioner may incur such expense as may be necessary to carry out his duties in investigating or causing to be investigated the origin of fires and the inspection of buildings and property. Every fire insurance company or association which does business or collects premiums or assessments in the state shall pay to the ~~insurance department~~ state tax assessor on the 1st day of May, annually, in addition to the taxes now imposed by law to be paid by such companies or associations,  $\frac{1}{2}$  of 1% of the gross direct premiums for fire risks written in the state during the preceding calendar year, less the amount of all direct return premiums thereon and all dividends paid to policyholders on direct fire premiums during said calendar year. The state tax assessor shall pay over all receipts from such tax to the treasurer of state daily. Said funds shall be used solely to defray the expenses of such investigations and inspections by the insurance department and are appropriated for such purposes.

Whenever there shall accumulate in the special fund created by this section a surplus sufficient to defray the expenses of such investigations and inspections for an ensuing period of 1 year, then, in the discretion of the insurance commissioner, the foregoing special tax for that year may be omitted, and the insurance commissioner shall certify to the state tax assessor that the special tax is to be omitted and said certification is to be made not later than the 31st day of January of the year in which the tax would otherwise be assessed. The premium tax return shall be made at the same time and in the same manner as provided for insurance premium taxes specified in section 136.'

Effective August 13, 1947