

ACTS AND RESOLVES

AS PASSED BY THE

Ninety-eighth Legislature

OF THE

STATE OF MAINE

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Ninety-eighth Legislature

1957

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Sec. 4. R. S., c. 96, § 54, amended. Section 54 of chapter 96 of the Revised Statutes is hereby amended to read as follows:

'Sec. 54. Amount paid by state or railroad corporation limited. The amount to be paid in any year by the Public Utilities Commission acting for the State under the provisions of the 3 preceding sections 51, 52 and 53, except as herein provided, shall not exceed \$15,000 \$25,000 for work in connection with state aid and 3rd class highways town ways, and said amount shall be appropriated annually from the general fund for each fiscal year; the. The said appropriation shall be cumulative and any part of said sum of \$15,000 \$25,000 not expended during the year for which it is appropriated shall be added, at the close of said year, to the sums subsequently appropriated and may be expended in any subsequent year or years. No railroad corporation shall be required to expend, under the provisions of the 3 preceding sections, more than \$100,000 \$110,000 during any period of 3 consecutive calendar years except that railroad corporations operating narrow gauge railroads or standard gauge railroads of less than 50 miles of main track may not be required to expend more than \$50,000 during any period of 6 consecutive calendar years; provided if any two or more railroad corporations are each using the facilities of any railroad terminal company, any sums expended by said terminal company under the provisions of the 3 preceding sections shall for the purposes hereof be regarded as expended by said railroad corporations and in the proportions in which said railroad corporations are at the time of such decree bound to pay the said terminal company for the use of its facilities.'

Effective August 28, 1957

Chapter 357

AN ACT Relating to Computation of Tax on Telegraph Companies.

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

Sec. 1. R. S., c. 16, § 128, amended. Section 128 of chapter 16 of the Revised Statutes, as amended by section 2 of chapter 410 of the public laws of 1955, is hereby further amended to read as follows:

'Sec. 128. Computation of telephone tax. The amount of the annual excise tax on telephone and telegraph companies shall be ascertained as follows: When the total gross operating revenues of such corporation, association or person from its or his operations within this State during the calendar year preceding the year for which the tax is assessed on such corporation, association or person exceed \$1,000 and do not exceed \$5,000, the tax shall be $1\frac{1}{4}$ % of such total gross operating revenues; when such total gross operating revenues exceed \$5,000 and do not exceed \$10,000, the tax shall be $1\frac{1}{2}$ % of such total gross operating revenues; when such total gross operating revenues exceed \$10,000 and do not exceed \$20,000 and do not exceed \$40,000, the tax shall be $1\frac{3}{4}$ % of such total gross operating revenues; and so on, increasing the rate of tax $\frac{1}{4}$ of 1% for each additional \$20,000 or fractional part thereof, of such total gross operating revenues, provided that the rate shall in no event exceed 7% of such total gross operating revenues.'

Sec. 2. R. S., c. 16, § 128-A, additional. Chapter 16 of the Revised Statutes is hereby amended by adding thereto a new section, to be numbered 128-A, to read as follows:

MEASURING OF HERRING

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'Sec. 128-A. Computation of telegraph tax. The amount of the annual excise tax on telegraph companies shall be 6% of its total gross operating revenues from its operations within this State during the calendar year preceding the year for which the tax is assessed.'

Sec. 3. R. S., c. 16, § 132, amended. Section 132 of chapter 16 of the Revised Statutes, as amended by section 3 of chapter 399 of the public laws of 1955, is hereby further amended to read as follows:

'Sec. 132. Tax to be in lieu of all taxes. The excise tax collected under the provisions of the 7 preceding sections 125 to 131, inclusive, shall be in lieu of all taxes upon any corporation therein designated, upon its shares of capital stock and its property including, without limiting the generality of the foregoing, poles, wires, conduits, cables, booths, central office equipment, and machinery or equipment incidental and peculiar to the business of such corporation whether located on or off its premises; provided, however, that the. The land and buildings thereon owned by such corporation, association or person shall be taxed in the municipality in which the same are situated. The assessment of taxes on such land and buildings shall be legal, whether assessed as resident or nonresident property.'

Effective August 28, 1957

Chapter 358

AN ACT Exempting Bunkering Oil from Sales Tax.

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

R. S., c. 17, § 10, sub-§ IV, amended. Subsection IV of section 10 of chapter 17 of the Revised Statutes is hereby amended to read as follows:

'IV. Ships' stores. Sale of cabin, deck and, engine supplies and bunkering oil to ships engaged in transporting cargo or passengers for hire in interstate or foreign commerce, not to include fuel and bunkering oil.'

Effective August 28, 1957

Chapter 359

AN ACT Relating to the Measuring of Herring.

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

Sec. 1. R. S., c. 38, § 24, amended. The 2nd sentence of the 2nd paragraph of section 24 of chapter 38 of the Revised Statutes, as revised, is hereby repealed and the following enacted in place thereof:

'The measure shall be in 5 hogshead divisions, measured by liquid measure from a calibrated prover, to the top of the hatch coaming with the measurements plainly marked and permanently sealed in the hold of the boat, both forward and aft, while boat is afloat, in the most practical manner as prescribed by the State