

# MAINE STATE LEGISLATURE

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# 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. 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