

# MAINE STATE LEGISLATURE

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## CHAPTER 363

## TELEPHONE AND TELEGRAPH COMPANIES

Sec.

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**§ 2681. Returns of operators**

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 first and 15th days of April, return to the State Tax Assessor, signed by its treasurer or its chief accounting officer if a corporation, or by the owner or owners, or by the members of an association or one of them, if a person or association, a statement of the total gross operating revenues of such corporation, association or person from its or his operations within this State during the preceding year ending December 31st.

R.S.1954, c. 16, § 125; 1955, c. 410, § 1; 1963, c. 345, § 1.

**§ 2682. Penalty**

Any corporation, association or person willfully neglecting to make returns as provided in section 2681 forfeits \$5 for every day's neglect, to be recovered by a civil action in the name of the State. Any officer, agent or employee of such telephone or telegraph company who willfully violates any provision of section 2681 shall be punished by a fine of not less than \$100 nor more than \$500 for each offense, to be recovered by indictment to the use of the State.

R.S.1954, c. 16, § 126; 1961, c. 317, § 12.

**§ 2683. 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 State Tax Assessor, 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 2689, is in place of all taxes upon the property of such corporation, association or person employed in such business.

There shall be apportioned and paid by the Treasurer of State to the several municipalities all receipts in excess of the amounts noted in the next sentence collected under this section, based on the number of inhabitants in each municipality according to the latest Federal Census. Such apportionments shall be made on or before December 1st annually with respect to telephone and telegraph taxes in excess of \$3,300,000 required to be paid on the preceding June 1st. Apportionments of less than \$1 under this section shall accrue to the State, and no payment of less than \$1 shall be made to any municipality.

R.S.1954, c. 16, § 127; 1959, c. 116, § 2; c. 363, § 7; 1961, c. 223, § 2; 1963, c. 345, § 2.

### § 2684. Computation; telephone companies

The amount of the annual excise tax on telephone 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, the tax shall be  $1\frac{3}{4}\%$  of such total gross operating revenues; when such total gross operating revenues exceed \$20,000 and do not exceed \$40,000, the tax shall be 2% 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.

R.S.1954, c. 16, § 128; 1955, c. 410, § 2; 1957, c. 357, § 1.

### § 2685. —Telegraph companies

The amount of the annual excise tax on telegraph companies shall be 6% of its total gross operating revenues from its opera-

tions within this State during the calendar year preceding the year for which the tax is assessed.

1957, c. 357, § 2.

**§ 2686. Tax to be determined; notice to companies**

The State Tax Assessor on or before the first day of May annually shall determine the amount of the tax on telephone and telegraph companies and shall forthwith give notice thereof to the corporation, association or person upon which the tax is levied.

R.S.1954, c. 16, § 129.

**§ 2687. Payment of tax; lien**

The tax on telephone and telegraph companies shall be paid to the State Tax Assessor on or before the first day of June annually. The State Tax Assessor shall pay over all receipts from such tax to the Treasurer of State daily. Such tax shall be a lien on the property of such corporation, and on its franchise, and upon the property used in operating a telephone or telegraph business by any such association or person, and takes precedence over all other liens.

R.S.1954, c. 16, § 130.

**§ 2688. Books open to assessors**

The State Tax Assessor or his duly authorized agent shall have access to the books of any corporation, association or person operating telephone or telegraph lines in this State, to ascertain if the required returns are correctly made. Any corporation, association or person refusing or neglecting to make the returns required by law or to exhibit to the said Tax Assessor or to his duly authorized agent, its or his books for the purpose aforesaid, or making returns which the president, clerk, treasurer or other person certifying such returns knows to be false shall forfeit not less than \$1,000 nor more than \$10,000, to be recovered by indictment or by a civil action in any county into which the said telegraph or telephone lines extend.

R.S.1954, c. 16, § 131; 1961, c. 317, § 13.

**§ 2689. Tax is in lieu of all taxes**

The excise tax collected under this chapter shall be in lieu of all taxes upon any corporation therein designated, upon its prop-

erty 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. 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.

R.S.1954, c. 16, § 132; 1955, c. 399, § 3; 1957, c. 357, § 3; 1961, c. 223, § 3.

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