

MAINE STATE LEGISLATURE

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SIXTIETH LEGISLATURE.

SENATE.

No. 93.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND
EIGHTY-ONE.

AN ACT relating to the taxation of railroads.

*Be it enacted by the Senate and House of Representatives
in Legislature assembled, as follows :*

SECTION 1. The buildings of every railroad cor-
2 poration or association, whether within or without
3 the located right of way, and its lands and fixtures
4 outside of its located right of way, shall be subject
5 to taxation by the several cities and towns in which
6 such buildings, land and fixtures may be situated,
7 as other property is taxed therein.

SECT. 2. Every corporation, person or associa-
2 tion, operating any railroad in this state, shall pay
3 to the state treasurer, for the use of the state, an
4 annual excise tax, for the privilege of exercising its
5 franchises in this state, which, with the tax pro-
6 vided for in section one, shall be in lieu of all taxes

7 upon such railroad, its property and stock. There
8 shall be apportioned and paid by the state from the
9 taxes received under the provisions of this act, to
10 the several cities and towns, in which on the first
11 day of April, in each year, is held railroad stock
12 hereby exempted from other taxation, an amount
13 equal to one per cent. on the value of such stock
14 on that day, as determined by the governor and
15 council; *provided, however*, that the total amount
16 thus apportioned on account of any railroad shall
17 not exceed the sum received by the state as tax on
18 account of such railroad.

SECT. 3. The amount of such tax shall be ascer-
2 tained as follows: The amount of the gross trans-
3 portation receipts as returned to the railroad
4 commissioners for the year ending on the thirtieth
5 day of September next preceding the levying of
6 such tax, shall be divided by the number of miles
7 of railroad operated to ascertain the average gross
8 receipts per mile; when such average receipts per
9 mile shall not exceed twenty-two hundred and fifty
10 dollars, the tax shall be equal to one-quarter of one
11 per centum of the gross transportation receipts;
12 when the average receipts per mile exceed twenty-
13 two hundred and fifty dollars and do not exceed
14 three thousand dollars, the tax shall be equal to

15 one-half of one per centum of the gross receipts;
16 and so on increasing the rate of the tax one-
17 quarter of one per centum for each additional seven
18 hundred and fifty dollars of average gross receipts
19 per mile or fractional part thereof, *provided*, the
20 rate shall in no event exceed three and one-quarter
21 per centum. When a railroad lies partly within
22 and partly without this state, or is operated as a
23 part of a line or system extending beyond this
24 state, the tax shall be equal to the same proportion
25 of the gross receipts in this state, as herein pro-
26 vided, and its amount determined as follows: the
27 gross transportation receipts of such railroad, line
28 or system, as the case may be, over its whole
29 extent, within and without the state, shall be
30 divided by the total number of miles operated to
31 obtain the average gross receipts per mile, and the
32 gross receipts of this state shall be taken to be the
33 average gross receipts per mile, multiplied by the
34 number of miles operated within this state.

SECT. 4. The governor and council, on or before
2 the first day of April in each year, shall determine
3 the amount of such tax, and report the same to
4 the state treasurer, who shall forthwith give
5 notice thereof to the corporation, person or asso-
6 ciation, upon which the tax is levied.

SECT. 5. Said tax shall be due and payable, one-
2 half thereof on the first day of July next after the
3 levy is made, and the other half on the first day of
4 October following. If any party fails to pay the
5 tax, as herein required, the state treasurer may
6 proceed to collect the same, with interest, at the
7 rate of ten per cent. per annum, by an action of
8 debt, in the name of the state. Said tax shall be
9 a lien on the railroad operated, and take prece-
10 dence of all other liens and incumbrances.

SECT. 6. Any corporation, person, or associa-
2 tion aggrieved by the action of the governor and
3 council in determining the tax, through error or
4 mistake in calculating the same, may apply for an
5 abatement of any such excessive tax within the
6 year for which such tax is assessed, and if, upon
7 re-hearing and re-examination, the tax appears to
8 be excessive through such error or mistake, the
9 governor and council may thereupon abate such
10 excess, and the amount so abated shall be deducted
11 from any tax, due and unpaid, upon the railroad
12 upon which the excessive tax was assessed; or, if
13 there is no such unpaid tax, the governor shall
14 draw his warrant for the abatement, to be paid
15 from any money in the treasury not otherwise
16 appropriated.

SECT. 7. If the returns now required by law, in
2 relation to railroads, shall be found insufficient to
3 furnish the basis upon which the tax is to be
4 levied, it shall be the duty of the railroad commis-
5 sioners to require such additional facts in the re-
6 turns as may be found necessary; and, until such
7 returns shall be required, or, in default of such
8 returns when required, the governor and council
9 shall act upon the best information they may be
10 able to obtain. The railroad commissioners shall
11 have access to the books of railroad companies,
12 to ascertain if the required returns are correctly
13 made; and any railroad corporation, association,
14 or person operating any railroad in this state,
15 which shall refuse or neglect to make the returns
16 required by law, or to exhibit to the railroad com-
17 missioners their books for the purposes aforesaid,
18 or shall make returns which the president, clerk,
19 treasurer, or other person certifying to such re-
20 turns knows to be false, shall forfeit a sum not
21 less than one thousand dollars nor more than ten
22 thousand dollars, to be recovered by indictment,
23 or by an action of debt in any county into which
24 the railroad operated may extend.

SECT. 8. All acts and parts of acts inconsistent
2 with this act are hereby repealed, except as to all
3 taxes heretofore assessed, and this act takes effect
4 when approved.

STATE OF MAINE.

In SENATE, March 9, 1881.

Reported by Mr. BEATTY, from the Joint Special Committee on Railroads and Financial Affairs, and laid on the table to be printed under the Joint Rules.

C. W. TILDEN, *Secretary.*