

## SIXTY-FIRST LEGISLATURE.

HOUSE.

No. 100.

## STATE OF MAINE.

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

AN ACT relating to the taxation of horse railroad companies.

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

SECTION 1. Horse railroad corporations and 2 associations are hereby made subject to the pro-3 visions of the act entitled "an act relating to the 4 taxation of railroads," approved March seventeenth, 5 one thousand eight hundred and eighty-one, except 6 that the tax shall be ascertained as follows: when 7 the gross average receipts per mile shall not 8 exceed one thousand dollars, the tax shall be equal 9 to one-tenth of one per centum on the gross trans-10 portation receipts; and for each one thousand 11 dollars additional average gross receipts per mile,12 or fractional part thereof, the rate shall be13 increased one-tenth of one per centum.

SECT. 2. This act takes effect when approved.

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## STATE OF MAINE.

In House of Representatives, February 16, 1883.

Reported by Mr. SPEAR, from the Committee on Legal Affairs, and ordered printed.

ORAMANDAL SMITH, Clerk.

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