

MAINE STATE LEGISLATURE

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SEVENTY-THIRD LEGISLATURE

HOUSE.

No. 274

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND SEVEN.

AN ACT to amend Section 25 of Chapter 8 of the Revised Statutes, relating to the taxation of railroad companies.

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

Section 1. Section 25 of Chapter 8 of the Revised Statutes
2 is hereby amended by striking out in the thirteenth line of
3 said section the word "four" and inserting in place thereof
4 the word 'six,' so that said section as amended shall read
5 as follows:

'Section 25. The amount of such annual excise tax shall be
7 ascertained as follows: the amount of the gross transporta-
8 tion receipts as returned to the railroad commissioners for
9 the year ending on the thirtieth day of June preceding the

10 levying of such tax, shall be divided by the number of miles
11 of railroad operated, to ascertain the average gross receipts
12 per mile; when such average receipts per mile do not exceed
13 fifteen hundred dollars, the tax shall be equal to one-half of
14 one per cent. of the gross transportation receipts; when the
15 average receipts per mile exceed fifteen hundred dollars and
16 do not exceed two thousand dollars, the tax shall be equal
17 to three-quarters of one per cent. of the gross receipts; and
18 so on increasing the rate of the tax one-quarter of one per
19 cent. for each additional five hundred dollars of average
20 gross receipts per mile or fractional part thereof, provided
21 that the rate shall in no event exceed six per cent. When a
22 railroad lies partly within and partly without the state, or
23 is operated as a part of a line or system extending beyond
24 the state, the tax shall be equal to the same proportion of
25 the gross receipts in the state, as herein provided, and its
26 amount shall be determined as follows: the gross trans-
27 portation receipts of such railroad, line or system, as the case
28 may be, over its whole extent, within and without the state,
29 shall be divided by the total number of miles operated to
30 obtain the average gross receipts per mile, and the gross
31 receipts in the state shall be taken to be the average gross
32 receipts per mile, multiplied by the number of miles operated
33 within the state.

Sect. 2. This act shall take effect when approved.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES,

Augusta, February 22, 1907.

Tabled pending reference to a committee by Mr. IRVING of Presque
Isle and ordered printed.

E. M. THOMPSON, *Clerk.*