

MAINE STATE LEGISLATURE

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SEVENTY-FOURTH LEGISLATURE

HOUSE.

No. 12

STATE OF MAINE.

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

AN ACT relating to the taxation of steam railroads.

Be it enacted by the People of the State of Maine, as follows:

Section 1. Section 25 of chapter 8 of the Revised Statutes
2 as amended by chapter 168 of the Public Laws of 1907 is
3 hereby amended by striking out the words "two thousand
4 in the ninth line thereof and substituting therefor the words
5 'seventeen hundred and fifty' and by striking out the words
6 "five hundred" in the twelfth line thereof and substituting
7 therefor the words 'two hundred and fifty,' and by striking
8 out the words "four and one half" in the thirteenth line
9 thereof and substituting therefor the word 'six,' so that
10 said section as amended, shall read as follows:

'The amount of such annual excise tax shall be ascertained

12 as follows: the amount of the gross transportation receipts
13 as returned to the railroad commissioners for the year end-
14 ing on the thirtieth day of June preceding the levying of
15 such tax, shall be divided by the number of miles of rail-
16 road operated, to ascertain the average gross receipts per
17 mile; when such average receipts per mile do not exceed
18 fifteen hundred dollars, the tax shall be equal to one half
19 of one per cent of the gross transportation receipts; when
20 the average receipts per mile exceed fifteen hundred dollars
21 and do not exceed seventeen hundred and fifty dollars, the
22 tax shall be equal to three quarters of one per cent of the
23 gross receipts; and so on increasing the rate of tax one
24 quarter of one per cent for each additional two hundred
25 and fifty dollars of average gross receipts per mile or frac-
26 tional part thereof, *provided* that the rate in no event exceed
27 six per cent. When a railroad lies partly within and partly
28 without the State, or is operated as a part of a line or
29 system extending beyond the State, the tax shall be equal
30 to the same proportion of the gross receipts in the State, as
31 herein provided, and its amount shall be determined as
32 follows: the gross transportation receipts of such railroad,
33 line or system, as the case may be over its whole extent,
34 within and without the State, shall be divided by the total
35 number of miles operated to obtain the average gross re-
36 cepts per mile, and the gross receipts in the State shall
37 be taken to be the average gross receipts per mile, multiplied
38 by the number of miles operated within the State.'

STATE OF MAINE.

HOUSE OF REPRESENTATIVES,

Augusta, January 22, 1909.

Tabled pending reference to a committee by Mr. PATTANGALL of Waterville and ordered printed.

E. M. THOMPSON, *Clerk.*