

MAINE STATE LEGISLATURE

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SEVENTY-FOURTH LEGISLATURE

SENATE.

No. 321

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. It shall be the duty of the State board of
2 assessors between the first day of April and the first day
3 of May in each year to appraise the said railroads and rail-
4 ways of the State doing business in this State with their
5 franchises, rolling stock, road bed and fixtures at their cash
6 value and upon this valuation to levy a tax of one per cent
7 so as to make said tax upon railroads and State railways
8 as equal as may be to all other property in the State of
9 Maine and to file the tax so levied upon each such corpo-
10 ration with the Treasurer of State, who shall, on or before

11 the fifteenth day of May, annually give notice to the treas-
12 urer, president or superintendent of each of said companies
13 of the amount of tax levied on said road.

Sect. 2. The appraisal of the property of said railroad
2 companies shall embrace the railways, franchises and rolling
3 stock. The land, buildings and fixtures shall be taxed in
4 towns or cities where situated as like property is taxed in
5 said towns and cities.

Sect. 3. When a railroad or railway extends beyond the
2 limits of this State the State Board of Assessors shall ap-
3 praise the road within the State and so much of the fran-
4 chise and rolling stock as is owned or operated in the State
5 as may belong to the company within the State.

Sect. 4. Said taxes shall be due and payable by said rail-
2 road companies to the Treasurer of State, one-half thereof
3 on the first day of July next after said assessment is made
4 and the other half on the first day of October following.
5 And if any railroad company fails to pay the tax required
6 by this act the State Treasurer shall forthwith commence
7 an action of debt in the name of the State for the recovery
8 of the same with interest at six per cent or may collect the
9 same in any other manner as is now provided by law.

Sect. 5. The tax extended against any railroad company
2 after the same shall become due shall become a lien upon
3 all the property of said company prior to all other lien claims
4 and demands whatsoever, which lien may be enforced in
5 any action in the name of the Treasurer of the State in

6 any court of competent jurisdiction against the property of
7 said railroad property within the State as an entirety.

Sect. 6. The Board of State Assessors shall have access
2 to all books and papers, deeds and documents on file in the
3 office of the railroad corporations of the State for the pur-
4 pose of ascertaining the value of the franchise, rolling stock
5 and railroad of said railroad.

Sect. 7. Said Board of State Assessors shall have the
2 power to summons witnesses by summons signed by a mem-
3 ber of said Board and served in like manner as subpoena
4 issued from a court of record to compel witnesses to attend,
5 give evidence and produce books and papers.

Sect. 8. Any member of the Board or the Secretary there-
2 of is authorized to administer oath to witnesses.

Sect. 9. Any witness may be compelled by attachment
2 issued by any court having a seal upon a proper showing
3 that such witness has been duly summoned and has refused
4 to appear before said Board.

Sect. 10. In case of the refusal of a witness to produce
2 books, papers, documents or deeds or to give evidence in
3 matters material, such refusal shall be reported to the At-
4 torney General of the State, who shall forthwith institute
5 proceedings in the Supreme Court to compel such witness
6 to testify or produce books and papers and to punish him
7 for refusal.

Sect. 11. The officer serving said summons shall be any
2 sheriff or deputy sheriff in the State who shall be paid the
3 same fees as in other cases to be paid by the State.

Sect. 12. Every steam railroad company in the State shall on the first day of April of each year render to the State Board of Assessors the amount of its railroad stock, the length of its lines covered by the franchise and its gross earnings for the year preceding and the name of the company and the place of its principal office with the name of its officers with the name and postoffice address of its president and superintendent upon oath.

Sect. 13. All acts and laws formally executed inconsistent with the above is hereby repealed and the act shall take effect when approved.

STATE OF MAINE.

IN SENATE,

March 3, 1909.

Reported by Mr. MACOMBER from the Committee on Taxation, ought not to pass, and pending acceptance of the report tabled on motion by Mr. STAPLES of Knox and 100 copies of the bill ordered printed for the use of the Senate.

F. G. FARRINGTON, *Secretary*.