

MAINE STATE LEGISLATURE

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EIGHTIETH LEGISLATURE

HOUSE

NO. 29

House of Representatives, Jan. 25, 1921.

Referred to Committee on Taxation and 1500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Viles of Augusta.

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND
NINE HUNDRED AND TWENTY-ONE

AN ACT Relating to Taxation of Steam Railroads During the
Years Nineteen Hundred and Twenty-one and Nineteen
Hundred and Twenty-two and Nineteen Hundred and
Twenty-three.

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

Section twenty-seven of chapter nine of the revised stat-
2 utes as amended by chapter forty-two of the public laws
3 of nineteen hundred and seventeen is hereby amended by
4 adding at the end of said section the following: 'Provided,
5 however, that during the years nineteen hundred and twenty-
6 two and nineteen hundred and twenty-three no annual ex-
7 cise tax shall be assessed against any such railroad in excess

8 of the amount assessed against and paid by such railroad
9 in the year nineteen hundred and seventeen; and provided
10 also that any such annual excise tax received by the state
11 from any such railroad during the year nineteen hundred
12 and twenty-one in excess of the amount of the annual excise
13 tax assessed against and paid by such railroad in the year
14 nineteen hundred and seventeen shall be paid by the state
15 to the treasurer of such railroad for the use of such rail-
16 road, said payment to be made on or before the first day
17 of October, nineteen hundred and twenty-one;’ so that said
18 section as amended shall read as follows:

‘Sect. 27. The amount of such annual excise tax shall be
2 ascertained as follows: The amount of the gross transpor-
3 tation receipts as returned to the public utilities commission
4 for the year ending on the thirty-first day of December
5 preceding the levying of such tax, shall be divided by the
6 number of miles of railroad operated, to ascertain the aver-
7 age gross receipts per mile; when such average receipts per
8 mile do not exceed fifteen hundred dollars, the tax shall be
9 equal to one-half of one per cent of the gross transportation
10 receipts; when the average receipts per mile exceed fifteen
11 hundred dollars and do not exceed nineteen hundred dol-
12 lars, the tax shall be equal to three-quarters of one per cent
13 of the gross receipts, and so on increasing the rate of tax
14 one-quarter of one per cent for each additional four hun-
15 dred dollars of average gross receipts per mile or frac-
16 tional part thereof; provided, that the rate in no event ex-

17 ceed five and one-half per cent, and in case the railroads
18 operated exclusively for the transportation of freight, said
19 rate shall in no event exceed three per cent. When a rail-
20 road lies partly within and partly without the state, or is
21 operated as a part of a line or system extending beyond the
22 state, the tax shall be equal to the same proportion of the
23 gross receipts in the state, as herein provided, and its amount
24 shall be determined as follows: The gross transportation
25 receipts of such railroad, line or system, as the case may
26 be, over its whole extent, within or without the state, shall
27 be divided by the total number of miles operated to obtain
28 the average gross receipts per mile, and the gross receipts
29 in the state shall be taken to be the average gross receipts
30 per mile, multiplied by the number of miles operated within
31 the state. Provided, however, that during the years nine-
32 teen hundred and twenty-two and nineteen hundred and
33 twenty-three no annual excise tax shall be assessed against
34 any such railroad in excess of the amount assessed against
35 and paid by said railroad in the year nineteen hundred and
36 seventeen; and provided also that any such annual excise
37 tax received by the state from any such railroad during the
38 year nineteen hundred and twenty-one in excess of the
39 amount of the annual excise tax assessed against and paid
40 by such railroad in the year nineteen hundred and seventeen
41 shall be paid by the state to the treasurer of such railroad
42 for the use of such railroad, said payment to be made on
43 or before the first day of October, nineteen hundred and
44 twenty-one.'