

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

ACTS AND RESOLVES
OF THE
SIXTIETH LEGISLATURE

OF THE
STATE OF MAINE.

1881.

Published by the Secretary of State, agreeably to Resolves of June 28, 1820,
February 18, 1840, and March 16, 1842.

AUGUSTA :
SPRAGUE & SON, PRINTERS TO THE STATE.
1881.

PUBLIC LAWS

OF THE

STATE OF MAINE.

1881.

Chapter 91.

CHAP. 91.

An act relating to the Taxation of Railroads.

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

SECT. 1. The buildings of every railroad corporation or association, whether within or without the located right of way, and its lands and fixtures outside of its located right of way, shall be subject to taxation by the several cities and towns in which such buildings, land and fixtures may be situated, as other property is taxed therein.

Buildings of railroad corporations subject to taxation by cities and towns.

SECT. 2. Every corporation, person or association, operating any railroad in this state, shall pay to the state treasurer, for the use of the state, an annual excise tax, for the privilege of exercising its franchises in this state, which, with the tax provided for in section one, shall be in lieu of all taxes upon such railroad, its property and stock. There shall be apportioned and paid by the state from the taxes received under the provisions of this act, to the several cities and towns, in which on the first day of April in each year, is held railroad stock hereby exempted from other taxation, an amount equal to one per centum on the value of such stock on that day, as determined by the governor and council; *provided, however*, that the total amount thus apportioned on account of any railroad shall not exceed the sum received by the state as tax on account of such railroad.

Corporations or persons operating railroads to pay annual excise tax.

State to pay cities and towns 1 per cent. on stock held in said cities and towns.

Proviso.

SECT. 3. The amount of such tax shall be ascertained as follows: the amount of the gross transportation receipts as returned to the railroad commissioners for the year ending on the thirtieth day of September next preceding the levying of such tax, shall be divided by the number of miles of railroad operated to ascertain the average gross receipts per mile; when such average receipts per mile shall not exceed twenty-two hundred and fifty dollars, the tax shall be equal to one-quarter of one per centum of the gross transportation receipts; when the average receipts per mile exceed twenty-two hundred and fifty dollars and do not exceed three thousand dollars, the tax shall be equal to one-half of one per centum of the gross receipts; and so on increasing the rate of the tax one-quarter of one per centum for each additional seven hundred and fifty dollars of average gross receipts per mile or fractional part thereof, *provided*, the rate shall in no event

Amount of tax, how ascertained.

Proviso.

CHAP. 91. exceed three and one-quarter per centum. When a railroad lies partly within and partly without this state, or is operated as a part of a line or system extending beyond this state, the tax shall be equal to the same proportion of the gross receipts in this state, as herein provided, and its amount determined as follows: the gross transportation receipts of such railroad, line or system, as the case may be, over its whole extent, within and without the state, shall be divided by the total number of miles operated to obtain the average gross receipts per mile, and the gross receipts in this state shall be taken to be the average gross receipts per mile, multiplied by the number of miles operated within this state.

Tax to be determined and reported to treasurer of state, who shall notify corporations.

SECT. 4. The governor and council, on or before the first day of April in each year, shall determine the amount of such tax, and report the same to the state treasurer, who shall forthwith give notice thereof to the corporation, person or association, upon which the tax is levied.

Tax payable in July and October.

SECT. 5. Said tax shall be due and payable, one-half thereof on the first day of July next after the levy is made, and the other half on the first day of October following. If any party fails to pay the tax, as herein required, the state treasurer may proceed to collect the same, with interest, at the rate of ten per cent. per annum, by an action of debt, in the name of the state. Said tax shall be a lien on the railroad operated, and take precedence of all other liens and incumbrances.

Treasurer to enforce collection.

Tax to be lien and take precedence.

Aggrieved parties may apply for abatement and, in case of error, it may be granted.

SECT. 6. Any corporation, person or association aggrieved by the action of the governor and council in determining the tax, through error or mistake in calculating the same, may apply for an abatement of any such excessive tax within the year for which such tax is assessed, and if, upon re-hearing and re-examination, the tax appears to be excessive through such error or mistake, the governor and council may thereupon abate such excess, and the amount so abated shall be deducted from any tax due and unpaid, upon the railroad upon which the excessive tax was assessed; or, if there is no such unpaid tax, the governor shall draw his warrant for the abatement, to be paid from any money in the treasury not otherwise appropriated.

Further returns may be required by railroad commissioners.

SECT. 7. If the returns now required by law, in relation to railroads, shall be found insufficient to furnish the basis

upon which the tax is to be levied, it shall be the duty of the railroad commissioners to require such additional facts in the returns as may be found necessary; and, until such returns shall be required, or, in default of such returns when required, the governor and council shall act upon the best information they may be able to obtain. The railroad commissioners shall have access to the books of railroad companies, to ascertain if the required returns are correctly made; and any railroad corporation, association, or person operating any railroad in this state, which shall refuse or neglect to make the returns required by law, or to exhibit to the railroad commissioners their books for the purposes aforesaid, or shall make returns which the president, clerk, treasurer, or other person certifying to such returns knows to be false, shall forfeit a sum not less than one thousand dollars, nor more than ten thousand dollars, to be recovered by indictment, or by an action of debt in any county into which the railroad operated may extend.

Commissioners to have access to books of railroad companies.

Penalty for refusing to make returns or making false ones.

SECT. 8. All acts and parts of acts inconsistent with this act, are hereby repealed, except as to all taxes heretofore assessed, and this act takes effect when approved.

Inconsistent acts repealed.

Approved March 17, 1881.

Chapter 92.

An act to amend chapter one hundred and seventy-nine of the Public Laws of eighteen hundred and eighty, regulating the fees of Inspectors of limo and lime casks, and their deputies.

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

Section one of chapter one hundred seventy-nine of the public laws of eighteen hundred and eighty is hereby amended by striking out the words "one-half," in the second line, and inserting the words 'one-eighth of one;' also in the fourth line by striking out the words "one-half," and inserting the words 'one-eighth of one,' instead thereof, so that said section as amended shall read as follows:

Sec. 1, ch. 179, public laws 1880, amended.

SECT. 1. The fees of inspectors of lime and lime casks, and their deputies, shall be one-eighth of one mill for each

Fees of inspectors of lime and lime casks.