

MAINE STATE LEGISLATURE

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ONE - HUNDRETH LEGISLATURE

Legislative Document

No. 1292

H. P. 944

House of Representatives, February 7, 1961

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

HARVEY R. PEASE, Clerk

Presented by Mr. Crockett of Freeport.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-ONE

AN ACT Relating to Apportionment of Railroad Excise Taxes to the State,
Cities and Towns.

Emergency preamble. Whereas, the amount of \$1,508,062.53 was derived through railroad excise taxes in 1960 and the amount of \$20,870.87 was apportioned to cities and towns within the State of Maine in said year; and

Whereas, the amount of \$1,623,081.08 was derived from railroad excise taxes in the year 1959 and the amount of \$26,846.34 was apportioned to cities and towns within the State of Maine in said year; and

Whereas, cities and towns are deprived of revenue by the loss of taxable real estate properties and the residents of such cities and towns are inconvenienced by the loss of such revenue; and

Whereas, the residents of such cities and towns are inconvenienced and burdened by traffic problems as the result of railroad operations within said town; and

Whereas, snow removal, traffic congestion, safety hazards and other such problems are created by railroad crossings within such cities and towns; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine, and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. R. S., c. 16, § 113, amended. Section 113 of chapter 16 of the Revised Statutes is amended to read as follows:

Sec. 113. Annual returns of railroad companies. Every railroad company incorporated under the laws of the State or doing business therein shall annually,

on or before the 15th day of May, return to the treasurer of state, signed by its treasurer, clerk or secretary, the amount of the capital stock of the corporation, the number and par value of the shares, by the respective classes thereof, and either a complete list of its shareholders or a list of shareholders resident within the state, with their places of residence and the number of shares belonging to each on the 1st day of April. Such railroad company shall also annually, between the first and 15th days of April, return to the State Tax Assessor, signed by its treasurer or its chief accounting officer, a statement of the gross transportation receipts, the net railway operating income, the average number of miles operated in the system and the average number of miles operated in the State for the preceding calendar year. Such railroad companies shall also annually between the first and 15th days of April, submit to the State Tax Assessor the amount of land area over which the railroad operates within the corporate limits of cities and towns and shall state such amount for each city and town.'

Sec. 2. R. S., c. 16, § 115, amended. Section 115 of chapter 16 of the Revised Statutes, as amended, is further amended to read as follows:

Sec. 115. Annual excise tax; state to pay cities and towns. Every corporation, person or association operating any railroad in the State under lease or otherwise shall pay to the State Tax Assessor, for the use of the State, an annual excise tax for the privilege of exercising its franchises and the franchises of its leased roads in the State, which, with the tax provided for in section 22 of chapter 91-A, section 22, is in place of all taxes upon such railroad, its property and stock. There shall be apportioned and paid by the state from the taxes received under this and the 6 following sections to the several cities and towns in which, on the 1st day of April in each year, is held railroad stock of either such operating or operated roads exempted from other taxation, an amount equal to 1% on the value of such stock on that day, as determined by the state tax assessor. One fourth of the amount realized shall be retained by the State which shall be used for the sole purpose of safety and protection of vehicular and pedestrian traffic at railroad grade crossings and expended as directed by the Public Utilities Commission. This fund shall not lapse, but shall remain a continuing carrying account for the purposes set forth herein. The remainder shall be apportioned annually to the cities and towns, based upon the land area used by the railroad within the corporate limits of such cities and towns in proportion to the total land area used by the railroads within this State in the conduct their operations. provided, however, that the 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; and provided further, that there shall not be apportioned on account of any railroad and its several parts, if any, operated by lease or otherwise, a greater part of the whole tax received from such railroad and its several parts, than the proportion which the amount of capital stock of said railroad and its several parts owned in this state bears to the whole amount of the capital stock of said railroad and its several parts. Apportionments of less than \$1 under this section shall accrue to the State, and no payment of less than \$1 shall be made to any city or town.'

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.