

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 715

H.P. 531 House of Representatives, March 11, 1987
Reference to the Committee on Taxation suggested and
ordered printed.

EDWIN H. PERT, Clerk
Presented by Representative ROTONDI of Athens.
Cosponsored by Senator TWITCHELL of Oxford.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND EIGHTY-SEVEN

AN ACT Concerning the Maine
Railroad Excise Tax.

1
2
3

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

6 36 MRSA §2624, 2nd ¶ is amended to read:

7 When a railroad lies partly within and partly
8 without the State, or is operated as a part of a line
9 or system extending beyond the State, the tax shall
10 be equal to the same proportion of the gross trans-
11 portation receipts in the State, and its amount shall
12 be determined as follows: The gross transportation
13 receipts of ~~such~~ the railroad, line or system, as the
14 case may be, over its whole extent, within and with-
15 out the State ~~the United States~~, shall be divided by
16 the total number of miles operated within the United

1 States to obtain the average gross transportation re-
2 cepts per mile, and the gross transportation re-
3 cepts in the State shall be taken to be the average
4 gross transportation receipts per mile multiplied by
5 the number of miles operated within the State, and
6 the net railway operating income and operating
7 investment within the State shall be similarly deter-
8 mined.

9 STATEMENT OF FACT

10 This bill provides that the railroad excise tax
11 will be based only upon gross transportation receipts
12 which are earned within the United States and will
13 not include foreign receipts. It addresses an
14 inequity in the existing tax as it is applied to Ca-
15 nadian railroads.

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