

MAINE STATE LEGISLATURE

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FIFTY-FOURTH LEGISLATURE.

HOUSE.

No 37.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND SEVENTY-FIVE.

AN ACT additional to chapter two hundred and fifty-eight of the public laws of eighteen hundred and seventy-four, relating to taxation of railroad companies.

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

SECTION 1. The governor and council are hereby authorized to abate any tax, or any part of a tax assessed under chapter two hundred and fifty eight of the public laws of eighteen hundred and seventy-four, upon any railroad company incorporated under the laws of this state, or doing business therein, when it shall appear to their satisfaction, by any decision of the supreme judicial court of this state, or of the supreme court of the United States, to be hereafter made, that the tax so assessed, or any part thereof, is illegally imposed.

SECT. 2. If any tax illegally imposed as aforesaid shall have been paid, the same shall be repaid with interest, and the governor with the advice of the council may draw a warrant for the amount of the same in favor of the corporation entitled thereto, payable out of any money in the treasury not otherwise appropriated.

SECT. 3. If any tax assessed as aforesaid upon a valuation determined by the two first sections of the act to which this is additional, shall, in the opinion of the governor and council, be excessive through any circumstantial error or mistake, or by excessive valuation, the excess may be abated by the governor and council within one year from the assessment thereof, and the amount so abated shall be deducted from any unpaid tax due from the corporation assessed; and if there shall be no unpaid tax, the governor with the advice of council, shall draw his warrant for the amount of the abatement, to be paid from any money in the treasury not otherwise appropriated; and when any like error or mistake, or omission shall occur, whereby the tax assessed under said sections is less than the just sum, the governor and council may, within one year aforesaid, and after notice to the corporation assessed and a hearing, or in default of an appearance by said corporation at the time and place appointed for a hearing, by a supplementary assessment correct said

21 error or mistake, or supply said omission ; and the tax
22 thus assessed shall be paid at such time as the govern-
23 or and council may direct ; and all remedies provided
24 by law to enforce the payment of the original tax shall
25 apply to the collection of the supplementary tax.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES, }
February 8, 1875. }

Reported from Committee on Judiciary, by Mr. NORTH of
Augusta, and ordered printed under Joint Rule.

S. J. CHADBOURNE, *Clerk.*