

# MAINE STATE LEGISLATURE

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# FIFTY-NINTH LEGISLATURE.

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SENATE.

No. 69.

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## STATE OF MAINE.

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IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND  
EIGHTY.

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AN ACT relating to the taxation of railroads.

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

SECTION 1. It shall be the duty of the governor  
2 and council, between the first day of April and the  
3 first day of May in each year, to appraise the  
4 several railroads in this state, with their franchise,  
5 rolling stock and fixtures, at their cash value, and  
6 upon this valuation to levy a tax of one and one-  
7 half per cent., so as to make said tax equal, as near  
8 as may be, to the taxes of all kinds upon other  
9 property, through which said roads may extend,  
10 and to file the amount levied upon each of said  
11 corporations with the treasurer of state, who shall,  
12 on or before the fifteenth day of May, annually,

13 give notice to the treasurer, president or superin-  
14 tendent of each of said companies, of the amount  
15 of said tax levied upon each road.

SECT. 2. The appraisal of the property of said  
2 railroad companies, shall only embrace the road  
3 way, rolling stock and franchise. The land, build-  
4 ings and fixtures outside of said roadway shall be  
5 taxable in the towns where situated, as other  
6 property.

SECT. 3. Where a railroad extends beyond the  
2 limits of this state, the governor and council shall  
3 appraise the road within this state, and so much of  
4 the franchise and rolling stock as may belong to  
5 the company within the state.

SECT. 4. Said taxes shall be due and payable by  
2 said railroad companies to the treasurer of state,  
3 one-half thereof on the first day of July next after  
4 said assessment is made, and the other half on the  
5 first day of October following. And if any cor-  
6 poration fails to pay the tax required by this act,  
7 the state treasurer may forthwith commence an  
8 action of debt in the name of the state, for the re-  
9 covery of the same, with interest, or may collect  
10 the same in such other manner as is now provided  
11 by law.

SECT. 5. This tax shall be in lieu of all taxes on  
2 the shares of any railroad company; and when said  
3 tax is paid into the state treasury, it shall be the  
4 duty of the state treasurer to credit to each town  
5 in which shares in any road so assessed were  
6 owned on the first day of April preceding, such  
7 proportion of said tax as such shares bear to the  
8 whole number of shares of such railroad company.

SECT. 6. All acts and parts of acts inconsistent  
2 with this act are hereby repealed; and this act shall  
3 take effect when approved.

STATE OF MAINE.

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In SENATE, March 17, 1880.

Presented by Mr. DINGLEY, and on his motion tabled to print.

C. W. TILDEN, *Secretary.*