

MAINE STATE LEGISLATURE

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Sixty-Sixth Legislature.

SENATE.

No. 41.

STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED
AND NINETY-THREE.

AN ACT to amend Section forty-two of Chapter six of the
Revised Statutes, relating to Taxation of Railroads.

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

SECTION 1. Section forty-two of chapter six of the
2 Revised Statutes is hereby amended by substituting for
3 the word "September," in the fourth line, the word
4 'June' and for the words "two thousand two hundred and
5 fifty" in the seventh line the words, 'fifteen hundred,' also
6 by substituting for the words, "two thousand two hun-
7 dred and fifty" in the ninth line, the words, 'fifteen hun-
8 dred,' and for the words, "three thousand" in the tenth
9 line the words 'twenty-two hundred and fifty,' so that
10 said section as amended shall read as follows :

'Section 42. The amount of such annual excise tax shall
12 be ascertained as follows : the amount of the gross trans-

13 portation receipts as returned to the railroad commission-
14 ers for the year ending on the thirtieth day of June pre-
15 ceding the leveying of such tax, shall be divided by the
16 number of miles of railroad operated, to ascertain the
17 average gross receipts per mile; when such average
18 receipts per mile do not exceed fifteen hundred dollars,
19 the tax shall be equal to one quarter of one per cent, of
20 gross transportation receipts; when the average receipts
21 per mile exceed fifteen hundred dollars and do not exceed
22 twenty-two hundred and fifty dollars, the tax shall be
23 equal to one-half of one per cent, of the gross receipts;
24 and so on increasing the rate of the tax one quarter of
25 one per cent, for each additional seven hundred and fifty
26 dollars of average gross receipts per mile or fractional
27 part thereof, *provided*, that the rate shall in no event
28 exceed three and a quarter per cent and in case of rail-
29 roads operated exclusively for the transportation of freight,
30 said rate shall in no event exceed one and three quarters
31 per cent. When a railroad lies partly within and partly
32 without the state, or is operated as a part of a line or
33 system extending beyond the state, the tax shall be equal
34 to the same proportion of the gross receipts in the state,
35 as herein provided, and its amount shall be determined
36 as follows: the gross transportation receipts of such rail-
37 road, line or system, as the case may be, over its whole
38 extent, within and without the state, shall be divided by
39 the total number of miles operated to obtain the average
40 gross receipts per mile, and the gross receipts in the state
41 shall be taken to be the average gross receipts per mile,
42 multiplied by the number of miles operated within the
43 state.'

SECT. 2. This act shall take effect when approved.

STATE OF MAINE.

IN SENATE, February 10, 1893.

Reported by Mr. HERRICK, from Joint Special Committee on Taxation,
and laid on table to be printed under joint rules.

{KENDALL M. DUNBAR. *Secretary.*