

MAINE STATE LEGISLATURE

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Sixty-Ninth Legislature.

HOUSE.

No. 260

STATE OF MAINE.

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

AN ACT to amend section forty-two of chapter six of the Revised Statutes as amended by chapter one hundred sixty-six of the Public Laws of eighteen hundred and ninety-three, 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 Revised
2 Statutes as amended by chapter one hundred sixty-six of the
3 Public Laws of eighteen hundred and ninety-three is hereby
4 amended by substituting for the word "quarter" in the eighth
5 line the word 'half,' and for the words "twenty-two hundred
6 and fifty" in the eleventh line the words 'two thousand,' and
7 for the words "one-half" in the twelfth line the words 'three-

8 quarters,' and for the words "seven hundred and fifty" in the
9 fourteenth line the words 'five hundred,' and for the word
10 "three" in the sixteenth line the word 'four;,' so that said
11 section, as amended, shall read as follows:

'Sect. 42. The amount of such annual excise tax shall be
13 ascertained as follows: the amount of the gross transporta-
14 tion receipts as returned to the railroad commissioners for
15 the year ending on the thirtieth day of June preceding the
16 levying of such tax, shall be divided by the number of miles
17 of railroad operated, to ascertain the average gross receipts
18 per mile; when such average receipts per mile do not exceed
19 fifteen hundred dollars, the tax shall be equal to one-half of
20 one per cent of the gross transportation receipts; when the
21 average receipts per mile exceed fifteen hundred dollars and
22 do not exceed two thousand dollars, the tax shall be equal
23 to three-quarters of one per cent of the gross receipts; and
24 so on increasing the rate of the tax one-quarter of one per
25 cent for each additional five hundred dollars of average gross
26 receipts per mile or fractional part thereof, provided that
27 the rate shall in no event exceed four and a quarter per cent
28 and in case of railroads operated exclusively for the trans-
29 portation of freight, said rate shall in no event exceed one
30 and three-quarters per cent. When a railroad lies partly
31 within and partly without the State, or is operated as a part
32 of a line or system extending beyond the State, the tax shall
33 be equal to the same proportion of the gross receipts in the
34 State, as herein provided, and its amount shall be determined
35 as follows: the gross transportation receipts of such rail-
36 road, line or system, as the case may be, over its whole extent,

37 within and without the State, shall be divided by the total
38 number of miles operated to obtain the average gross receipts
39 per mile, and the gross receipts in the State shall be taken to
40 be the average gross receipts per mile, multiplied by the
41 number of miles operated within the State.'

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

STATE OF MAINE.

HOUSE OF REPRESENTATIVES,
Augusta, March 3, 1899.

Tabled pending reference to Committee by Mr. GARDNER of Patten,
and ordered printed.

W. S. COTTON, *Clerk.*