

MAINE STATE LEGISLATURE

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Seventieth Legislature.

HOUSE.

No. 1

STATE OF MAINE.

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

AN ACT to amend section forty-two of chapter six of the
Revised Statutes relating to the 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 as amended by chapter 166 of the Public
3 Laws of 1893 is hereby amended so as to read as follows:

4 Section 42. The amount of such annual excise tax shall
5 be ascertained as follows: the amount of the gross trans-
6 portation receipts as returned to the railroad commis-
7 sioners for the year ending on the thirtieth day of June
8 preceding the levying of such tax, shall be divided by
9 the number of miles of railroad operated, to ascertain

10 the average gross receipts per mile; when such average
11 receipts per mile do not exceed one thousand dollars,
12 the tax shall be equal to one-half of one per
13 cent. of the gross transportation receipts; when the aver-
14 age receipts per mile exceed one thousand dollars and
15 do not exceed fifteen hundred dollars, the tax shall be
16 equal to three-fourths of one per cent. of the gross
17 receipts; and so on increasing the rate of the tax one-
18 quarter of one per cent. for each additional five hundred
19 dollars of average gross receipts per mile or fractional part
20 thereof, provided, that the rate shall in no event exceed
21 four per cent. When a railroad lies partly within and
22 partly without the State, or is operated as a part of a line
23 or system extending beyond the State, the tax shall be
24 equal to the same proportion of the gross receipts in the
25 State, as herein provided, and its amount shall be deter-
26 mined as follows: the gross transportation receipts of
27 such railroad, line or system, as the case may be, over its
28 whole extent, within and without the State, shall be
29 divided by the total number of miles operated to obtain
30 the average gross receipts per mile, and the gross receipts
31 in the State shall be taken to be the average gross receipts
32 per mile, multiplied by the number of miles operated
33 within the State.'

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

STATE OF MAINE.

HOUSE OF REPRESENTATIVES,
AUGUSTA, January 9, 1901.

Tabled pending reference, by Mr. FARNSWORTH of Pembroke, and
ordered printed.

W. S. COTTON, *Clerk*,