

# MAINE STATE LEGISLATURE

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NEW DRAFT.

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# Seventieth Legislature.

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HOUSE.

No. 78

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## STATE OF MAINE.

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

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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 steam railroads.

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*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  
5 eighth line the word 'half,' and for the words "twenty-two  
6 hundred and fifty" in the eleventh line the words 'two thou-  
7 sand,' and for the words "one-half" in the twelfth line the

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

'Sect. 42. The amount of such annual excise tax shall be  
2 ascertained as follows: the amount of the gross trans-  
3 portation receipts as returned to the railroad commissioners  
4 for the year ending on the thirtieth day of June preceding  
5 the levying of such tax, shall be divided by the number of  
6 miles of railroad operated, to ascertain the average gross  
7 receipts per mile; when such average receipts per mile do  
8 not exceed fifteen hundred dollars, the tax shall be equal to  
9 one-half of one per cent of the gross transportation receipts;  
10 when the average receipts per mile exceed fifteen hundred  
11 dollars and do not exceed two thousand dollars, the tax shall  
12 be equal to three-quarters of one per cent of the gross  
13 receipts; and so on increasing the rate of the tax one-quarter  
14 of one per cent for each additional five hundred dollars of  
15 average gross receipts per mile or fractional part thereof,  
16 provided that the rate shall in no event exceed four per cent.  
17 When a railroad lies partly within and partly without the  
18 State, or is operated as a part of a line or system extending  
19 beyond the State, the tax shall be equal to the same pro-  
20 portion of the gross receipts in the State, as herein provided,  
21 and its amount shall be determined as follows: the gross  
22 transportation receipts of such railroad, line or system, as  
23 the case may be, over its whole extent, within and without  
24 the State, shall be divided by the total number of miles  
25 operated to obtain the average gross receipts per mile, and  
26 the gross receipts in the State shall be taken to be the aver-  
27 age gross receipts per mile, multiplied by the number of  
28 miles operated within the State.'

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



STATE OF MAINE.

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IN HOUSE OF REPRESENTATIVES,

AUGUSTA, February 6, 1901.

Reported by Mr. GARDNER of Patten, from Committee on Taxation,  
and ordered printed under joint rules.

W. S. COTTON, *Clerk.*