

MAINE STATE LEGISLATURE

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NEW DRAFT.

Seventieth Legislature.

HOUSE.

No. 23i

STATE OF MAINE.

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

AN ACT imposing a franchise tax upon Sleeping and Palace
Cars.

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

Section 1. Every corporation or person owning or operat-
2 ing palace or other cars for which extra compensation is
3 charged for riding therein over any of the railroads of the
4 state shall on the first day of September next and annually
5 thereafter pay to the treasurer of the state for the state an
6 annual excise tax for the privilege of exercising its fran-
7 chises in the state equal to four per cent of its gross earnings.

8 from business done in the state of Maine for the year ending
9 June thirtieth next preceding.

Sect. 2. Every such corporation or person shall by its
2 properly authorized agent or officer annually on or before the
3 first day of August make a return under oath to the board of
4 state assessors, stating the amount of such gross earnings,
5 whereupon the board of state assessors shall on or before the
6 fifteenth day of said August assess the tax herein provided
7 and forthwith certify the same to the treasurer of state, who
8 shall thereupon notify said corporations or persons, and said
9 taxes shall be paid into the state treasury on or before the
10 first day of September following.

Sect. 3. The tax assessed upon said corporations or per-
2 sons as aforesaid is in the place of all local taxation upon the
3 cars and equipment used in carrying on business in the state.

Sect. 4. Any corporation or person neglecting to make
2 returns according to section two of this act forfeits twenty-
3 five dollars for every day's neglect, to be recovered by action
4 of debt in the name of the state.

Sect. 5. The provisions of section sixty-eight of chapter
2 six of the Revised Statutes as amended shall apply to the
3 assessment and collection of the tax imposed by this act.

Sect. 6. This act shall take effect when approved.

STATE OF MAINE.

IN HOUSE OF REPRESENTATIVES,

AUGUSTA, February 26, 1901.

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

W. S. COTTON, *Clerk.*