## MAINE STATE LEGISLATURE

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# Seventy-first Legislature.

HOUSE.

No. 490

#### STATE OF MAINE.

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

AN ACT to amend chapter one hundred and seventy-four of the Public Laws of nineteen hundred and one, relating to a franchise tax on sleeping and palace cars.

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

Section 1. Section one of chapter one hundred and seventy-

- 2 four of the Public Laws of nineteen hundred and one is
- 3 hereby amended by inserting after the word "Maine" and
- 4 before the word "for" in the eighth line the following: 'also
- 5 a pro rata of the gross receipts from business coming from
- 6 other states or countries into this State, or going from this
- 7 State into other states or countries, and of business from

8 points in other states or countries to points in other states 9 or countries, and passing through the State of Maine,' also 10 further amend said section by striking out the word "four" 11 in the eighth line and inserting the word 'three' in place 12 thereof, so that said section as amended shall read as follows:

'Sect. I. Every corporation or person owning or operating 14 palace or other cars for which extra compensation is charged 15 for riding therein over any of the railroads of the State, shall 16 on the first day of September next and annually thereafter, 17 pay to the treasurer of the State for the State an annual 18 excise tax for the privilege of exercising its franchises in the 19 State equal to three per cent of its gross earnings from busi-20 ness done wholly in the State of Maine, also a pro rata part 21 of the gross receipts from business coming from other states 22 or countries into this State, or going from this State into 23 other states or countries, and of business from points in other 24 states or countries to points in other states or countries, and 25 passing through the State of Maine, for the year ending June Sect. 2. This act shall take effect when approved.

26 thirtieth next preceding.'

#### STATE OF MAINE.

In House of Representatives,
Augusta, March 20, 1903.

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

W. S. COTTON, Clerk.