

# MAINE STATE LEGISLATURE

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# SEVENTY-SECOND LEGISLATURE

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HOUSE.

No. 3

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## STATE OF MAINE.

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

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AN ACT to amend section twenty-five of chapter eight of the Revised Statutes relating to Taxation of Railroad Companies.

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

Section twenty-five of chapter eight of the Revised Statutes of nineteen hundred and three is hereby amended by striking out in the ninth line of said section the words "two thousand," and inserting in their place the words 'seventeen hundred and fifty;' and by striking out in the twelfth line of said section the words "five hundred," and inserting in their place the words 'two hundred and fifty;' and by striking out in the thirteenth line of said section the word "four," and inserting in its place the word 'ten,' so that said section as amended shall read as follows:

‘Section 25. The amount of such annual excise tax shall  
12 be ascertained as follows: The amount of the gross trans-  
13 portation receipts as returned to the railroad commissioners  
14 for the year ending on the thirtieth day of June preceding  
15 the levying of such tax, shall be divided by the number of  
16 miles of railroad operated, to ascertain the average gross  
17 receipts per mile; when such average receipts per mile do not  
18 exceed fifteen hundred dollars, the tax shall be equal to one-  
19 half of one per cent of the gross transportation receipts;  
20 when the average receipts per mile exceed fifteen hundred  
21 dollars and do not exceed seventeen hundred and fifty dol-  
22 lars, the tax shall be equal to three-quarters of one per cent  
23 of the gross receipts; and so on increasing the rate of the  
24 tax one-quarter of one per cent for each additional two hun-  
25 dred and fifty dollars of average gross receipts per mile or  
26 fractional part thereof, provided that the rate shall in no  
27 event exceed ten per cent. When a railroad lies partly  
28 within and partly without the state, or is operated as a part  
29 of a line or system extending beyond the state, the tax shall  
30 be equal to the same proportion of the gross receipts in the  
31 state, as herein provided, and its amount shall be determined  
32 as follows: The gross transportation receipts of such rail-  
33 road, line or system, as the case may be, over its whole  
34 extent, within and without the state, shall be divided by the  
35 total number of miles operated to obtain the average gross  
36 receipts per mile, and the gross receipts in the state shall be  
37 taken to be the average gross receipts per mile, multiplied by  
38 the number of miles operated within the state.’



STATE OF MAINE.

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HOUSE OF REPRESENTATIVES,

AUGUSTA, January 17, 1905.

Tabled pending reference to Committee on Taxation, by Mr. MERRILL  
of Skowhegan and ordered printed.

E. M. THOMPSON, *Clerk.*