

MAINE STATE LEGISLATURE

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NEW DRAFT.

SEVENTY-SECOND LEGISLATURE

HOUSE.

No. 381

STATE OF MAINE.

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

AN ACT to amend section twenty-five of chapter eight of the
Revised Statutes relating to taxation of railroad companies.

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

Section 1. Section twenty-five of chapter eight of the
2 Revised Statutes of nineteen hundred and three is hereby
3 amended by striking out in the ninth line of said section the
4 words "two thousand" and inserting in their place the words
5 'seventeen hundred and fifth;' and by striking out in the
6 twelfth line of said section the words "five hundred," and
7 inserting in their place the words 'two hundred and fifty;'
8 and by striking out in the thirteenth line of said section the

9 word "four," and inserting in its place the word 'six,' so that
10 said section as amended shall read as follows :

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

37 gross receipts per mile, multiplied by the number of miles
38 operated within the State.'

Sect. 2. This act shall not apply to railroads operated
2 exclusively for the transportation of freight but such roads
3 shall be taxed as heretofore specially provided by law there-
4 for.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES,
Augusta, March 3, 1905.

Reported by minority of Committee on Taxation "ought to pass" and
ordered printed.

E. M. THOMPSON, *Clerk.*