

# MAINE STATE LEGISLATURE

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# SEVENTY-THIRD LEGISLATURE

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HOUSE.

No. 145

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## STATE OF MAINE.

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RESOLVE relating to Canadian Pacific Railway Company.

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*Resolved,* That all interest for delayed payment of taxes  
2 of years 1902, 1903 and 1904 assessed against the Canadian  
3 Pacific Railway Company be remitted, all said taxes having  
4 been paid in full.



## STATEMENT OF FACTS.

In 1902 a grave doubt arose whether the State Assessors were correctly interpreting the law in assessing the Canadian Pacific Railway Company tax. The law officers of the State were not positive about the question and it was deemed advisable to all parties interested that a friendly suit should be brought to settle the question.

To accomplish this it was necessary that the Canadian Pacific Railway Company should refuse to pay its tax, and that thereupon the State should sue that company for the tax. It was understood that for so refusing to pay the tax the Canadian Pacific Railway Company would not be expected to pay interest on delayed payments.

The final decision of the court upon the question of the 1902 tax was not obtained as soon as expected, and meanwhile the taxes of 1903 and 1904 were assessed. Immediately upon the rendition of the decision of the Supreme Court the Canadian Pacific Railway Company paid all the taxes for those years due from it according to the opinion of the Court, and this resolve is simply to rebate any interest on the delayed payments, if any be now collectible.

STATE OF MAINE

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HOUSE OF REPRESENTATIVES,

Augusta, February 8, 1907.

Reported by Mr. NEWCOMB from Committee on Appropriations and  
Financial Affairs and ordered printed under joint rules.

E. M. THOMPSON, *Clerk*.