

MAINE STATE LEGISLATURE

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NEW DRAFT.

SEVENTY-FOURTH LEGISLATURE

HOUSE.

No. 439

STATE OF MAINE.

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

AN ACT relating to the taxation of steam railroads.

Be it enacted by the People of the State of Maine, as follows:

Section 1. Section 25 of chapter 8 of the Revised Statutes
2 as amended by chapter 168 of the Public Laws of 1907 is
3 hereby amended by striking out the words "two thousand"
4 in the ninth line thereof and substituting therefor the words
5 "nineteen hundred" and by striking out the words "five hun-
6 dred" in the twelfth line thereof and substituting therefor
7 the words "four hundred," and by striking out the words
8 "four and one-half" in the thirteenth line thereof and sub-
9 stituting therefor the word "five," and by inserting after
10 the word "five" the following clause: "and in case of rail-
11 roads operated exclusively for the transportation of freight,

12 said rate shall in no event exceed three per cent.” so that
13 said section, as amended, shall read as follows:

The amount of such annual excise tax shall be ascertained
15 as follows: The amount of the gross transportation receipts
16 as returned to the railroad commissioners for the year end-
17 ing on the thirtieth day of June preceding the levying of such
18 tax, shall be divided by the number of miles of railroad op-
19 erated, to ascertain the average gross receipts per mile;
20 when such average receipts per mile do not exceed fifteen
21 hundred dollars, the tax shall be equal to one-half of one
22 per cent of the gross transportation receipts; when the aver-
23 age receipts per mile exceed fifteen hundred dollars and do
24 not exceed nineteen hundred dollars, the tax shall be equal
25 to three-quarters of one per cent of the gross receipts;
26 and so on increasing the rate of tax one quarter of one per
27 cent for each additional four hundred dollars of average
28 gross receipts per mile or fractional part thereof, *provided*
29 that the rate in no event exceed five per cent, and in case of
30 railroads operated exclusively for the transportation of
31 freight, said rate shall in no event exceed three per cent.
32 When a railroad lies partly within and partly without the
33 State, or is operated as a part of a line or system extending
34 beyond the State, the tax shall be equal to the same propor-
35 tion of the gross receipts in the State, as herein provided,
36 and its amount shall be determined as follows: The gross
37 transportation receipts of such railroad, line or system, as
38 the case may be, over its whole extent, within and without

39 the State, shall be divided by the total number of miles op-
40 erated to obtain the average gross receipts per mile, and
41 the gross receipts in the State shall be taken to be the aver-
42 age gross receipts per mile, multiplied by the number of
43 miles operated within the State.

STATE OF MAINE.

HOUSE OF REPRESENTATIVES,

Augusta, March 4, 1909.

Reported by Mr. TRICKEY from Committee on Taxation
and ordered printed under joint rules.

E. M. THOMPSON, *Clerk.*