

MAINE STATE LEGISLATURE

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SEVENTY-FIFTH LEGISLATURE

HOUSE

NO. 22

House of Representatives, Jan. 25, 1911.

Introduced by Mr. Pattangall of Waterville and tabled for printing by Mr. Davies pending reference to a committee.

C. C. HARVEY, Clerk.

STATE OF MAINE

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

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 twenty-five of chapter eight of the
2 revised statutes as amended by chapter one hundred and
3 sixty-eight of the public laws of nineteen hundred and seven
4 and as amended by chapter eighty-one of the public laws of
5 nineteen hundred and nine is hereby amended by striking out
6 the word "five" in the sixteenth line of said chapter eighty-
7 one of the public laws of nineteen hundred and nine and
8 substituting therefor the word 'six' so that said section as
9 amended shall read as follows:—

Section 25. The amount of such annual excise tax shall be
11 ascertained as follows: The amount of the gross transpor-

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