

MAINE STATE LEGISLATURE

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NEW DRAFT.

SEVENTY-FIFTH LEGISLATURE

HOUSE

NO. 712

House of Representatives, March 21, 1911.

*Reported by Mr. Pattangall from committee on Taxation,
and ordered printed under joint rules.*

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.

Whereas, the tax assessed under this act must be assessed on or before the first day of April next and whereas in the opinion of the Legislature this fact renders the immediate passage of this act necessary for the preservation of the peace, health and safety and constitutes an emergency within the meaning of the constitution, now therefore :

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

Section 1. Section twenty-five of chapter eight of the Revised Statutes as amended by chapter one hundred and sixty-eight of the Public Laws of nineteen hundred and seven and as amended by chapter eighty-one of the Public Laws of nineteen hundred and nine is hereby amended by striking

6 out the word "five" in the sixteenth line of said chapter
7 eighty-one of the Public Laws of nineteen hundred and nine
8 and substituting therefor the words 'five and one-half' so
9 that said section as amended shall read as follows:

'Sect. 25. The amount of such annual excise tax shall be
11 ascertained as follows: The amount of the gross transporta-
12 tion 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 ex-
17 ceed fifteen hundred dollars, the tax shall be equal to one-
18 half of one per cent of the gross transportation receipts;
19 when the average receipts per mile exceed fifteen hundred dol-
20 lars and do not exceed nineteen hundred dollars, the tax shall
21 be equal to three-quarters of one per cent of the gross re-
22 cepts; and so on increasing the rate of tax one quarter of
23 one per cent for each additional four hundred dollars of
24 average gross receipts per mile or fractional part thereof,
25 provided, that the rate in no event exceed five and one-half
26 per cent, and in case of railroads operated exclusively for
27 the transportation of freight, said rate shall in no event ex-
28 ceed three per cent. When a railroad lies partly within and
29 partly without the state, or is operated as a part of a line or
30 system extending beyond the state, the tax shall be equal to
31 the same proportion of the gross receipts in the state, as
32 herein provided, and its amount shall be determined as fol-

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33 lows: The gross transportation receipts of such railroad,
34 line or system, as the case may be, over its whole extent,
35 within and without the state, shall be divided by the total
36 number of miles operated to obtain the average gross re-
37 ceipts per mile, and the gross receipts in the state shall be
38 taken to be the average gross receipts per mile, multiplied
39 by the number of miles operated within the state.'

Amend section 1 by adding thereto paragraph 5.

(5) The word "railroad" as used in this act shall be construed to mean steam railroads alone and shall not include electric railroads.

Amend section 19 by striking out the dates 1905 and 1906 in the third line; 1905 in the fourth line; 1906 in the sixth line; 1907 in the seventh line; and 1906 in the eighth line; and inserting therefor the following dates: 1911 and 1912 in the third line; 1911 in the fourth line; 1912 in the sixth line; 1913 in the seventh line; and 1912 in the eighth line, so that said section shall read as follows:

'Sect. 19. The first assessment of the property of railroad companies under this act shall be commenced in the year 1911, and be completed in the year 1912, and shall be known as the assessment of 1911; and the second assessment of the property of railroad companies under this act shall be commenced in the year 1912, and completed in the year 1913, and shall be known as the assessment of 1912.'

Sect. 20 shall be omitted.

Sect. 21 should be changed in number to section 20 and the words, "This act to take effect when approved", should be struck out.