

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

SEVENTY-EIGHTH LEGISLATURE

HOUSE

NO. 380

House of Representatives, Feb. 22, 1917.

Referred to Committee on Taxation and one thousand copies ordered printed. Sent up for concurrence.

W. R. ROIX, Clerk.

Presented by Mr. Barnes of Houlton.

STATE OF MAINE

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

AN ACT to amend Chapter 9, Section 27, of the Revised Statutes of 1916, relating to the amount of tax on railroad, how ascertained.

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

Chapter 9, Section 27, of the Revised Statutes of 1916, is
2 hereby amended by striking out the words "five and one-
3 half" in the fourteenth line thereof and inserting in place
4 therefor, the word 'six,' so that said section as amended shall
5 read as follows:

'The amount of such annual excise tax shall be ascertained

2 as follows: The amount of the gross transportation receipts
3 as returned to the Public Utilities Commission for the year
4 ending on the thirtieth day of June preceding the levying of
5 such tax, shall be divided by the number of miles of railroad
6 operated, to ascertain the average gross receipts per mile;
7 when such average receipts per mile do not exceed fifteen
8 hundred dollars, the tax shall be equal to one-half of one per
9 cent of the gross transportation receipts; when the average
10 receipts per mile exceed fifteen hundred dollars and do not
11 exceed nineteen hundred dollars, the tax shall be equal to
12 three-quarters of one per cent of the gross receipts, and so on
13 increasing the rate of tax one-quarter of one per cent for
14 each additional four hundred dollars of average gross re-
15 ceipts per mile or fractional part thereof; provided, that the
16 rate in no event exceed six per cent, and in case of railroads
17 operated exclusively for the transportation of freight, said
18 rate shall in no event exceed three per cent. When a rail-
19 road lies partly within and partly without the state, or is
20 operated as a part of a line or system extending beyond the
21 state, the tax shall be equal to the same proportion of the
22 gross receipts in the state, as herein provided, and its
23 amount shall be determined as follows: The gross transpor-
24 tation receipts of such railroad, line or system, as the case
25 may be, over its whole extent, within and without the state,
26 shall be divided by the total number of miles operated to
27 obtain the average gross receipts per mile, and the gross

28 receipts in the state shall be taken to be the average gross
29 receipts per mile, multiplied by the number of miles operated
30 within the state.'