

MAINE STATE LEGISLATURE

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SEVENTY-EIGHTH LEGISLATURE

SENATE

NO. 135

In Senate, Feb. 9, 1917.

Referred to Committee on Taxation and five hundred copies ordered printed. Sent down for concurrence.

W. E. LAWRY, Secretary.

Presented by Mr. Merrill of Somerset.

STATE OF MAINE

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

AN ACT relative to returns by railroad companies for purposes
of taxation.

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

Section 27 of Chapter 9 of the Revised Statutes of the State
2 of Maine, Revision of 1916, is hereby amended by striking out
3 in the third line of said section the words "thirtieth day of
4 June" and substituting therefor 'thirty-first day of Decem-
5 ber,' so that said section as amended shall read as follows:

'Sect. 27. Amount of tax on railroads, how ascertained.
2 R. S. c. 8, § 25. 1907, c. 168. 1909, c. 81. 1911, c. 168. The

3 amount of such annual excise tax shall be ascertained as fol-
4 lows: The amount of the gross transportation receipts as
5 returned to the public utilities commission for the year end-
6 ing on the thirty-first day of December preceding the levying
7 of such tax, shall be divided by the number of miles of rail-
8 road operated, to ascertain the average gross receipts per
9 mile; when such average receipts per mile do not exceed
10 fifteen hundred dollars, the tax shall be equal to one-half of
11 one per cent of the gross transportation receipts; when the
12 average receipts per mile exceed fifteen hundred dollars and
13 do not exceed nineteen hundred dollars, the tax shall be equal
14 to three-quarters of one per cent of the gross receipts, and so
15 on increasing the rate of tax one-quarter of one per cent for
16 each additional four hundred dollars of average gross re-
17 ceipts per mile or fractional part thereof; provided, that the
18 rate in no event exceed five and one-half per cent, and in
19 case of railroads operated exclusively for the transportation
20 of freight, said rate shall in no event exceed three per cent.
21 When a railroad lies partly within and partly without the
22 state, or is operated as a part of a line or system extending
23 beyond the state, the tax shall be equal to the same propor-
24 tion of the gross receipts in the state, as herein provided, and
25 its amount shall be determined as follows: The gross trans-
26 portation receipts of such railroad, line or system, as the case
27 may be, over its whole extent, within and without the state,
28 shall be divided by the total number of miles operated to ob-
29 tain the average gross receipts per mile, and the gross

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