

# MAINE STATE LEGISLATURE

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**EIGHTIETH LEGISLATURE**

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**HOUSE**

**NO. 370**

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House of Representatives, March 22, 1921.

Referred to Committee on Taxation and 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Cole of Eliot.

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**STATE OF MAINE**

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**IN THE YEAR OF OUR LORD ONE THOUSAND  
NINE HUNDRED AND TWENTY-ONE**

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AN ACT to Amend Section Twenty-seven of Chapter Nine of the Revised Statutes as Amended by Chapter Forty-two of the Public Laws of Nineteen Hundred and Seventeen Relating to the Taxation of Steam Railroads.

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

Section twenty-seven of chapter nine of the revised statutes as amended by chapter forty-two of the public laws of nineteen hundred and seventeen is hereby amended by adding at the end of said section the following: 'Provided, however, that during the years nineteen hundred and twenty-two and nineteen hundred and twenty-three the rate shall not exceed four per cent of such gross transportation re-

8 ceipts; and provided also that any such annual excise tax  
9 received by the state from any such railroad during the  
10 year nineteen hundred and twenty-one in excess of four  
11 percent of the gross transportation receipts of such rail-  
12 road during the year nineteen hundred and twenty shall be  
13 paid by the state to the treasurer of such railroad for the  
14 use of such railroad, said payment to be made on or before  
15 the first day of October, nineteen hundred and twenty-one;'  
16 so that said section as amended shall read as follows:

'Sect. 27. The amount of such annual excise tax shall be  
2 ascertained as follows: The amount of the gross transpor-  
3 tation receipts as returned to the public utilities commis-  
4 sion for the year ending on the thirty-first day of Decem-  
5 ber preceding the levying of such tax, shall be divided by  
6 the number of miles of railroad operated, to ascertain the  
7 average gross receipts per mile; when such average re-  
8 ceipts per mile do not exceed fifteen hundred dollars, the  
9 tax shall be equal to one-half of one per cent of the gross  
10 transportation receipts; when the average receipts per mile  
11 exceed fifteen hundred dollars and do not exceed nineteen  
12 hundred dollars, the tax shall be equal to three-quarters of  
13 one per cent of the gross receipts, and so on increasing the  
14 rate of tax one-quarter of one per cent for each additional  
15 four hundred dollars of average gross receipts per mile or  
16 fractional part thereof; provided, that the rate in no event  
17 exceed five and one-half per cent, and in case the railroads  
18 operated exclusively for the transportation of freight said

19 rate shall in no event exceed three per cent. When a rail-  
20 road lies partly within and partly without the state, or is  
21 operated as a part of a line or system extending beyond the  
22 state, the tax shall be equal to the same proportion of the  
23 gross receipts in the state, as herein provided, and its amount  
24 shall be determined as follows: The gross transportation  
25 receipts of such railroad, line or system, as the case may  
26 be, over its whole extent, within or without the state, shall  
27 be divided by the total number of miles operated to obtain  
28 the average gross receipts per mile, and the gross receipts  
29 in the state shall be taken to be the average gross receipts  
30 per mile, multiplied by the number of miles operated within  
31 the state. Provided, however, that during the years nine-  
32 teen hundred and twenty-two and nineteen hundred and  
33 twenty-three the rate shall not exceed four per cent of such  
34 gross transportation receipts; and provided also that any  
35 such annual excise tax received by the state from any such  
36 railroad during the year nineteen hundred and twenty-one  
37 in excess of four per cent of the gross transportation re-  
38 ceipts of such railroad during the year nineteen hundred and  
39 twenty shall be paid by the state to the treasurer of such  
40 railroad for the use of such railroad, said payment to be  
41 made on or before the first day of October, nineteen hundred  
42 and twenty-one.'