

# MAINE STATE LEGISLATURE

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**EIGHTIETH LEGISLATURE**

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**SENATE**

**NO. 25**

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In Senate, January 27, 1921.

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

L. ERNEST THORNTON, Secretary.

Presented by Senator Baxter of Sagadahoc.

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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 Relating to Taxation of Street Railroad Corporations

During the Years Nineteen Twenty-one, Nineteen Twenty-two and Nineteen Twenty-three.

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

Section thirty-two of chapter nine of the revised statutes  
2 is hereby amended by adding at the end of said section the  
3 following: 'Provided, however, that during the years nine-  
4 teen twenty-two and nineteen twenty-three no annual ex-  
5 cise tax shall be assessed against any such corporation or  
6 association in excess of the amount assessed against and  
7 paid by such corporation or association, or by the corpora-  
8 tion or association operating the same railroad, in the year

9 nineteen hundred seventeen; and provided also that any  
10 such annual excise tax received by the state from any such  
11 corporation or association during the year nineteen twenty-  
12 one in excess of the amount of the annual excise tax as-  
13 sessed against and paid by such corporation or association,  
14 or the corporation or association operating the same rail-  
15 road, in the year nineteen seventeen shall be paid by the  
16 state to the treasurer of such corporation or association for  
17 its use, said payment to be made on or before the first day  
18 of October, nineteen twenty-one;’ so that said section as  
19 amended shall read as follows:

‘Sect. 32. Street railroad corporations and associations  
2 are subject to the seven preceding sections and to section  
3 four of chapter ten except that the annual excise tax shall  
4 be ascertained as follows: When the gross average re-  
5 ceipts per mile do not exceed one thousand dollars the tax  
6 shall be equal to one-fourth of one per cent on the gross  
7 transportation receipts; and for each thousand dollars ad-  
8 ditional gross receipts per mile, or fractional part thereof,  
9 the rate shall be increased one-fourth of one per cent, pro-  
10 vided that the rate shall in no case exceed four per cent.

Provided, however, that during the years nineteen twenty-  
2 two and nineteen twenty-three no annual excise tax shall  
3 be assessed against any such corporation or association in  
4 excess of the amount assessed against and paid by such  
5 corporation or association, or by the corporation or asso-  
6 ciation operating the same railroad, in the year nineteen

7 hundred seventeen; and provided also that any such annual  
8 excise tax received by the state from any such corporation  
9 or association during the year nineteen twenty-one in ex-  
10 cess of the amount of the annual excise tax assessed against  
11 and paid by such corporation or association, or the cor-  
12 poration or association operating the same railroad, in the  
13 year nineteen seventeen shall be paid by the state to the  
14 treasurer of such corporation or association for its use,  
15 said payment to be made on or before the first day of Octo-  
16 ber, nineteen twenty-one.'