

# MAINE STATE LEGISLATURE

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EIGHTY-FIRST LEGISLATURE

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HOUSE

NO. 30

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House of Representatives, Feb. 1, 1923.

Reported by Mr. Cherry from Committee on Taxation, five hundred copies ordered printed and recommitted to Committee on Agriculture.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Wing of Auburn.

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STATE OF MAINE

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

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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 Seventeen, Relating to Tax on 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 seventeen, is hereby further amended by striking out in the fourteenth line of said section the word "five" and inserting in place thereof the word 'four,' so that said section, as amended, shall read as follows:

'Sect. 27. Return to be made for year ending December 2 thirty-first. The amount of such annual excise tax shall 3 be ascertained as follows: The amount of the gross trans- 4 portation receipts as returned to the public utilities com- 5 mission for the year ending on the thirty-first day of De- 6 cember preceding the levying of such tax, shall be divided 7 by the number of miles of railroad operated, to ascertain 8 the average gross receipts per mile; when such average 9 receipts per mile do not exceed fifteen hundrd dollars, the 10 tax shall be equal to one-half of one per cent of the gross 11 transportation receipts; when the average receipts per mile 12 exceed fifteen hundred dollars and do not exceed nineteen 13 hundred dollars, the tax shall be equal to three-quarters of 14 one per cent. of the gross receipts, and so on increasing the 15 rate of tax one-quarter of one per cent for each additional 16 four hundred dollars of average gross receipts per mile or 17 fractional part thereof; provided, that the rate in no event 18 exceed four and one-half per cent, and in case of railroads 19 operated exclusively for the transportation of freight, said 20 rate shall in no event exceed three per cent. When a rail- 21 road lies partly within and partly without the state, or is 22 operated as a part of a line or system extending beyond the 23 state, the tax shall be equal to the same proportion of the 24 gross receipts in the state, as herein provided, and its amount 25 shall be determined as follows: The gross transportation 26 receipts of such railroad, line or system, as the case may 27 be, over its whole extent, within and without the state, shall

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