

MAINE STATE LEGISLATURE

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EIGHTY - THIRD LEGISLATURE

House Document

No. 23

H. P. 65 House of Representatives, Jan. 20, 1927.

Referred to Committee on Taxation and 1000 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Merrill of Dover-Foxcroft.

STATE OF MAINE

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

AN ACT Relating to the Excise Tax on Railroads.

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

Section twenty-seven of chapter nine of the revised
2 statutes is hereby amended so that said section, as amended,
3 shall read as follows:

‘Sect. 27. The amount of such annual excise tax shall
2 be ascertained as follows:—The amount of the gross trans-
3 portation receipts as returned to the Public Utilities Com-
4 mission for the year ended on the thirty-first day of De-
5 cember preceding the levying of such tax shall be compared
6 with the net railway operating income for that year as
7 returned to the Public Utilities Commission; when the net
8 railway operating income does not exceed ten per cent of

9 the gross transportation receipts the tax shall be an amount
10 equal to three and one-half per cent of such gross trans-
11 portation receipts; when the net railway operating income
12 exceeds ten per cent of the gross transportation receipts
13 but does not exceed fifteen per cent, the tax shall be an
14 amount equal to four per cent of the gross transportation
15 receipts; when the net railway operating income exceeds
16 fifteen per cent of the gross transportation receipts but does
17 not exceed twenty per cent, the tax shall be an amount
18 equal to four and one-half per cent of such gross trans-
19 portation receipts; when the net railway operating income
20 exceeds twenty per cent of the gross transportation receipts
21 but does not exceed twenty-five per cent, the tax shall be
22 an amount equal to five per cent of such gross transporta-
23 tion receipts; when the net railway operating income ex-
24 ceeds twenty-five per cent of the gross transportation re-
25 cepts, the tax shall be an amount equal to five and one-half
26 per cent of such gross transportation receipts; provided,
27 however, that in the case of railroads operating not over
28 fifty miles of road, the tax shall not exceed two per cent
29 of the gross transportation receipts; and provided further
30 that when the net railway operating income of any narrow
31 gauge railroad located wholly in this state exceeds five per
32 cent but does not exceed ten per cent of its gross trans-
33 portation receipts, the tax on such railroad shall be one-half
34 of one per cent of its gross transportation receipts; and

35 when the net railway operating income of such railroad
36 exceeds ten per cent of its gross transportation receipts, the
37 tax shall be one per cent of its gross transportation receipts;
38 and when the net railway operating income of such a rail-
39 road does not exceed five per cent of its gross transporta-
40 tion receipts, no excise tax shall be assessed upon it. When
41 a railroad lies partly within and partly without the state,
42 or is operated as a part of a line or system extending beyond
43 the state, the tax shall be equal to the same proportion of
44 the gross transportation receipts in the state as herein pro-
45 vided, and its amount shall be determined as follows:

‘The gross transportation receipts of such railroad, line or
2 system, as the case may be, over its whole extent, within
3 and without the state, shall be divided by the total number
4 of miles operated to obtain the average gross transportation
5 receipts per mile, and the gross transportation receipts in
6 the state shall be taken to be the average gross transporta-
7 tion receipts per mile multiplied by the number of miles
8 operated within the state, and the net railway operating
9 income within the state shall be similarly determined.’