

MAINE STATE LEGISLATURE

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EIGHTY - THIRD LEGISLATURE

House Document

No. 265

H. P. 257 House of Representatives, Feb. 23, 1927.

Reported by Mr. Webber from Committee on Claims and
laid on table to be printed under joint rules.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Deering of Saco.

STATE OF MAINE

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

RESOLVE, to Reimburse the Biddeford and Saco Railroad
Company for Over-payments on Taxes.

Resolved: That there be and is hereby appropriated to
2 be paid to the Biddeford and Saco Railroad Company, the
3 sum of two hundred and ninety-six dollars and forty-four
4 cents, to reimburse said company for taxes paid on income
5 wrongly classified as "express revenue," for the years nine-
6 teen hundred ten to nineteen hundred twenty-three, in-
7 clusive.

STATEMENT OF FACTS

While this income has been called "express receipts," this company is not, nor never has been in the express business. It has rented its tracks to the Cumberland County Power and Light Co., formerly known as the Portland Railroad Co., and to the York Utilities Co., for the purpose of allowing said companies to run express cars over its line.

The "express" receipts are more truly "track rental" receipts, and as such they would not come under the State of Maine tax law.

Therefore, the Biddeford and Saco Railroad Company feel that they should be reimbursed to the amount of \$296.44 for taxes paid through error.