

# MAINE STATE LEGISLATURE

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EIGHTY - SEVENTH LEGISLATURE

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Legislative Document

No. 438

H. P. 1224

House of Representatives, Feb. 7, 1935.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Brown of Westbrook.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
THIRTY-FIVE

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**AN ACT to Repeal the Present Excise Tax on Railroads and to Re-enact the Law of 1917 in Lieu Thereof.**

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

**R. S., c. 12, § 30, amended.** Section 30 of chapter 12 of the revised statutes is hereby repealed and the following enacted in place thereof:

**'Sec. 30. Amount of tax on railroads, how ascertained.** The amount of such annual excise tax shall be ascertained as follows: the amount of the gross transportation receipts as returned to the public utilities commission for the year ending on the 31st day of December preceding the levying of such tax, shall be divided by the number of miles of railroad operated, to ascertain the average gross receipts per mile; when such average receipts per mile do not exceed \$1500, the tax shall be equal to  $\frac{1}{2}$  of 1% of the gross transportation receipts; when the average receipts per mile exceed \$1500 and do not exceed \$1900, the tax shall be equal to  $\frac{3}{4}$  of 1% of the gross receipts, and so on increasing the rate of tax  $\frac{1}{4}$  of 1% for each additional \$400 of average gross receipts per mile or fractional part thereof; provided, that the rate in no event exceed  $5\frac{1}{2}\%$ , and in case of railroads operated exclusively for the transportation of freight, said rate shall in no event exceed 3%. When a railroad lies partly within and partly without the

state, or is operated as a part of a line or system extending beyond the state, the tax shall be equal to the same proportion of the gross receipts in the state, as herein provided, and its amount shall be determined as follows: the gross transportation receipts of such railroad, line or system, as the case may be, over its whole extent, within and without the state, shall be divided by the total number of miles operated to obtain the average gross receipts per mile, and the gross receipts in the state shall be taken to be the average gross receipts per mile, multiplied by the number of miles operated within the state.'