

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

ACTS AND RESOLVES

OF THE

SIXTY-THIRD LEGISLATURE

OF THE

STATE OF MAINE.

1887.

---

Published by the Secretary of State, agreeably to Resolves of June 28, 1820,  
February 18, 1840, and March 16, 1842.

---

AUGUSTA:  
SPRAGUE & SON, PRINTERS TO THE STATE.  
1887.

---

---

PUBLIC LAWS  
OF THE  
STATE OF MAINE.

1887.

---

---

**Chapter 75.**

An Act to amend section forty-one, chapter six of the Revised Statutes, relating to tax on Railroads.

*Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows :*

Section forty-one, chapter six of the revised statutes, is hereby amended, so that when amended, it shall read as follows :

Sec. 41, ch. 6, R. S., amended.

'SECT. 41. Every corporation, person or association, operating any railroad in the state under lease or otherwise, shall pay to the treasurer of state, for the use of the state, an annual excise tax, for the privilege of exercising its franchises and the franchises of its leased roads in the state, which, with the tax provided for in section four, is in place of all taxes upon such railroad, its property and stock. There shall be apportioned and paid by the state from the taxes received under this and the six following sections, to the several cities and towns in which, on the first day of April in each year, is held railroad stock of either such operating or operated roads exempted from other taxation, an amount equal to one per cent on the value of such stock on that day, as determined by the governor and council; provided, however, that the total amount thus apportioned on account of any railroad, shall not exceed the sum received by the state as tax on account of such railroad; and provided further, that there shall not be apportioned on account of any railroad and its several parts, if any, operated by lease or otherwise, a greater part of the whole tax received from such railroad and its several parts, than the proportion which the amount of capital stock of such railroad and its several parts owned in this state, bears to the whole amount of the capital stock of said railroad and its several parts.'

Corporations or persons operating railroads, shall pay annual excise tax.

State shall pay cities and towns one per cent on stock held therein.

—proviso.

—proviso.

Approved March 7, 1887.

**Chapter 76.**

An Act additional to chapter fifty-one of the Revised Statutes, relating to Safety Switches and Lights.

*Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows :*

SECT. 1. Every railroad company running express trains in this state, shall place safety switches of an approved sort at every siding connecting with the main track; switch lights

Railroad companies required to place safety switches at every siding.