

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SIXTY-SIXTH LEGISLATURE

OF THE

STATE OF MAINE.

1893.

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

AUGUSTA :
BURLEIGH & FLYNT, PRINTERS TO THE STATE.
1893.

PUBLIC LAWS
OF THE
STATE OF MAINE.

1893.

CHAP. 166Magistrate's
jurisdiction.

‘SECT. 47. Municipal and police courts and trial justices shall on complaint cause to be arrested any person charged with the commission in their counties of any of the offenses described in the eighteen preceding sections; the offense may be deemed to have been committed in any county where such animal may be found; and when such offenses are not of a high and aggravated nature, may try and punish by fine not less than five dollars nor exceeding twenty dollars, and by imprisonment not exceeding thirty days; but when on examination the offense appears to be one not within their jurisdiction for trial, they may cause the person or persons charged with the commission of the same to recognize with sureties to appear before the supreme judicial or superior courts, and in default thereof to be committed to jail.’

Approved February 23, 1893.

Chapter 166.

An Act to amend section forty-two of chapter six of the Revised Statutes, relating to taxation of Railroads.

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

Sec. 42, ch. 6, R.
B., amended.

SECT. 1. Section forty-two of chapter six of the revised statutes is hereby amended by substituting for the word “September,” in the fourth line, the word ‘June,’ and for the words “two thousand two hundred and fifty” in the seventh line the words, ‘fifteen hundred,’ also by substituting for the words, “two thousand two hundred and fifty” in the ninth line the words, ‘fifteen hundred,’ and for the words, “three thousand” in the tenth line the words ‘twenty-two hundred and fifty,’ so that said section as amended, shall read as follows:

Amount of tax
on railroad, how
ascertained.

‘SECT. 42. The amount of such annual excise tax shall be ascertained as follows: the amount of the gross transportation receipts as returned to the railroad commissioners for the year ending on the thirtieth day of June 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 fifteen hundred dollars, the tax shall be equal to one quarter

of one per cent of the gross transportation receipts; when the average receipts per mile exceed fifteen hundred dollars and do not exceed twenty-two hundred and fifty dollars, the tax shall be equal to one-half of one per cent of the gross receipts; and so on increasing the rate of the tax one-quarter of one per cent for each additional seven hundred and fifty dollars of average gross receipts per mile or fractional part thereof, provided that the rate shall in no event exceed three and a quarter per cent, and in case of railroads operated exclusively for the transportation of freight, said rate shall in no event exceed one and three quarters per cent. 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.'

—proviso.

—railroads partly outside the state, tax upon, how ascertained.

SECT. 2. This act shall take effect when approved.

Approved February 24, 1893.

Chapter 167.

An Act to amend an act entitled "An Act to create a Board of State Assessors."

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

Section nine of chapter one hundred three of the public laws of eighteen hundred ninety-one, is hereby amended, so as to read as follows:

Sec. 9, ch. 103,
Pub. Laws,
1891, amended.

SECT. 9. Said state assessors shall visit officially every county in the state at least once in two years, and shall there sit such times and places as they may deem necessary to secure information to enable them to make a just and equal valuation of the taxable property in any place therein and to investigate charges of concealment of property liable to assessment. Said state assessors shall receive for such official

Shall hold sessions in every county of the state.