

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SEVENTIETH LEGISLATURE

OF THE

STATE OF MAINE

1901.

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Published by the Secretary of State, agreeably to Resolves of June 28, 1820,  
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PUBLIC LAWS  
OF THE  
STATE OF MAINE.  
1901.

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CHAP. 144**Chapter 144.**

An Act to amend Section twenty-two of Chapter one hundred twenty-two of the Revised Statutes, relating to falsely assuming to be a justice or officer.

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

Section 22,  
chapter 122, R.  
S., amended.]]

Section twenty-two of chapter one hundred and twenty-two of the revised statutes, is hereby amended by inserting after the word "constable" in the second line the words 'or inland fish and game warden or a commissioner of inland fisheries and game,' so that said section, as amended, shall read as follows:

Penalty for  
falsely  
assuming to  
be an officer.

'Section 22. Whoever falsely assumes to be a justice of the peace, sheriff, deputy sheriff, coroner, or constable, or inland fish and game warden, or a commissioner of inland fisheries and game, and to act as such, or to require any one to aid him in a matter pertaining to the duty of such office, shall be punished by imprisonment for not less than one year, or by fine not exceeding four hundred dollars.'

Approved February 19, 1901.

**Chapter 145.**

An Act to amend Section forty-two of Chapter six of the Revised Statutes as amended by Chapter one hundred sixty-six of the Public Laws of eighteen hundred and ninety-three, relating to Taxation of Steam Railroads.

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

Section 42,  
chapter 6,  
R. S. as  
amended by  
chapter 166,  
public laws,  
1893, further  
amended.

Section 1. Section forty-two of chapter six of the revised statutes as amended by chapter one hundred sixty-six of the public laws of eighteen hundred and ninety-three is hereby amended by substituting for the word "quarter" in the eighth line the word 'half,' and for the words "twenty-two hundred and fifty" in the eleventh line the words 'two thousand,' and for the words "one-half" in the twelfth line the words 'three-quarters,' and for the words "seven hundred and fifty" in the fourteenth line the words 'five hundred,' and for the word "three" in the sixteenth line the word 'four;,' so that said section, as amended, shall read as follows:

Amount of  
tax on rail-  
road how  
ascertained.

'Section 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-half of one per cent of the gross transportation receipts; when the average receipts per mile exceed fifteen hundred dollars and do not exceed two thousand dollars, the tax shall be equal to three-quarters 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 five hundred dollars of average gross receipts per mile or fractional part thereof, provided that the rate shall in no event exceed four 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 of the state, how tax is ascertained.

Section 2. 'This act shall take effect when approved.

Approved February 20, 1901.

## Chapter 146.

An Act relating to fishing for Togue through the ice.

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

Section 1. It shall be lawful for inhabitants of this state when fishing through the ice in the day time, during the months of February, March and April as now provided by law, to take, catch and have in possession forty pounds of togue instead of twenty pounds as now provided by law.

Lawful to have in possession 40 pounds of togue.

Section 2. All acts or parts of acts, inconsistent with this act, are hereby repealed.

Inconsistent acts repealed.

Section 3. This act shall take effect when approved.

Approved February 20, 1901.