

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES  
OF THE  
SEVENTY-THIRD LEGISLATURE  
OF THE  
STATE OF MAINE  
1907.

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

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AUGUSTA  
KENNEBEC JOURNAL PRINT  
1907

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PUBLIC LAWS

OF THE

STATE OF MAINE.

1907.

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CHAP. 168**Chapter 168.**

An Act to amend Section twenty-five of Chapter eight of the Revised Statutes, relating to the Taxation of Railroad Companies.

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

Section 25,  
chapter 8, R.  
S., amended.

Section 1. Section twenty-five of chapter eight of the revised statutes is hereby amended by striking out in the thirteenth line of said section the word "four" and inserting in place thereof the words 'four and one-half' so that said section as amended, shall read as follows:

Amount of  
tax on  
railroad how  
ascertained.

'Section 25. 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 and one-half 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 March 27, 1907.