

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

OF THE

SEVENTY-FOURTH LEGISLATURE

OF THE

STATE OF MAINE

1909

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

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-fourth
Legislature

1909

Chapter 81.

An Act relating to the taxation of Steam Railroads.

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

Section twenty-five of chapter eight of the revised statutes as amended by chapter one hundred and sixty-eight of the public laws of nineteen hundred and seven is hereby amended by striking out the words "two thousand" in the ninth line thereof and substituting therefor the words 'nineteen hundred,' and by striking out the words "five hundred" in the twelfth line thereof and substituting therefor the words 'four hundred,' and by striking out the words "four and one-half" in the thirteenth line thereof and substituting therefor the word 'five,' and by inserting after the word "five" the following clause: 'and in case of railroads operated exclusively for the transportation of freight, said rate shall in no event exceed three per cent,' so that said section as amended, shall read as follows:

'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 nineteen hundred dollars, the tax shall be equal to three-quarters of one per cent of the gross receipts; and so on increasing the rate of tax one-quarter of one per cent for each additional four hundred dollars of average gross receipts per mile or fractional part thereof, provided, that the rate in no event exceed five per cent, and in case of railroads operated exclusively for the transportation of freight, said rate shall in no event exceed three 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,

Sec. 25, ch. 8, R. S., as amended by ch. 168, public laws, 1907, further amended.

Amount of tax on railroad, how ascertained.

Proviso.

Railroads partly outside of the state, how tax is ascertained.

CHAP. 82

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.'

Approved March 16, 1909.

Chapter 82.

An Act relating to the taxation of Street Railroads.

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

Section 31,
chapter 8,
R. S.,
amended.

Section thirty-one of chapter eight of the revised statutes is hereby amended by striking out the words "three-twentieths" in the fifth line thereof and substituting therefor the words 'one-fourth,' and by striking out the words "three-twentieths" in the seventh line thereof and substituting therefor the words 'one-fourth,' and by adding to said section the following words, 'provided that the rate shall in no case exceed four per cent,' so that said section as amended shall read as follows:

Taxation
of street
railroad cor-
porations.

'Section 31. Street railroad corporations and associations are subject to the eight preceding sections and to section four of chapter nine, except that the annual excise tax shall be ascertained as follows: When the gross average receipts per mile do not exceed one thousand dollars the tax shall be equal to one-fourth of one per cent on the gross transportation receipts; and for each thousand dollars additional gross receipts per mile, or fractional part thereof, the rate shall be increased one-fourth of one per cent, provided that the rate shall in no case exceed four per cent.

Approved March 16, 1909.

Chapter 83.

An Act to amend Section six of Chapter one hundred six of the Revised Statutes, relating to Real Actions.

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

Section 6,
chapter 106,
R. S.,
amended.

Section six of chapter one hundred six of the revised statutes is hereby amended by striking out in the sixth and seventh lines the words "unless by leave of court the time therefor is enlarged" and inserting instead thereof the words 'but by leave of court the time therefor may be enlarged, or permission to file such disclaimer may afterwards be granted by the court,' so that said section as amended shall read as follows: