

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES  
OF THE  
SEVENTY-FIFTH LEGISLATURE

OF THE  
STATE OF MAINE.

1911

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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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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Seventy-fifth  
Legislature

*1911*

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CHAP. 166**Chapter 166.**

An Act to provide a close time on Wood Ducks, so-called.

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

Close time on  
wood ducks.

Section 1. It shall be unlawful to hunt, chase, catch, kill, destroy or have in possession at any time, whenever or however killed, any wood duck, so-called, for a period of four years from the time this act takes effect, under a penalty of not less than five dollars nor more than ten dollars and costs for each wood duck unlawfully killed, caught, chased or had in possession, except that the provisions of this act shall not apply to the county of Oxford.

Inconsistent  
acts re-  
pealed.

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 All acts or parts of acts inconsistent with this act are hereby repealed.

Approved March 30, 1911.

**Chapter 167.**

An Act additional to Chapter one hundred and forty-four of the Revised Statutes, in relation to commitments to the Insane Hospitals.

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

Commitment  
of women to  
insane hos-  
pitals regu-  
lated.

If a woman is committed to either of the insane hospitals under the provisions of chapter one hundred forty-four of the revised statutes the magistrate or magistrates committing her shall, unless she is to be accompanied by a father, husband, brother or son designate a woman to be an attendant or one of the attendants to accompany her thereto.

Approved March 30, 1911.

**Chapter 168.**

An Act relating to the Taxation of Steam Railroads.

Preamble.

Whereas, the tax assessed under this act must be assessed on or before the first day of April next and whereas in the opinion of the legislature this fact renders the immediate passage of this act necessary for the preservation of the peace, health and safety and constitutes an emergency within the meaning of the constitution, now therefore:

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

Section 1. 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 and as amended by chapter eighty-one of the public laws of nineteen hundred and nine is hereby amended by striking out the word "five" in the sixteenth line of said chapter eighty-one of the public laws of nineteen hundred and nine and substituting therefor the words 'five and one-half' so that said section as amended shall read as follows:

Section 25, chapter 8, R. S., as amended by chapter 168, public laws 1907, as amended by chapter 81, public laws 1909, further amended.

'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 and one-half 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, 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.'

Amount of tax on railroads, how ascertained.

—proviso.

—railroads partly outside of the state, how tax is ascertained.

Section 2. This act shall take effect when approved.

When act shall take effect.

Approved March 30, 1911.