

MAINE STATE LEGISLATURE

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Acts and Resolves

As Passed by the

Seventy-Eighth Legislature

OF THE

STATE OF MAINE

1917

Including Acts and Resolves of the Special Session of the
Seventy-Seventh Legislature held in 1916.

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Seventy-Eighth Legislature

1917

[supplied from page 1 of volume]

Chapter 42.

An Act to Amend Section Twenty-seven of Chapter Nine of the Revised Statutes, Relating to Returns by Railroad Companies for Purposes of Taxation.

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

R. S., c. 9, § 27, relating to tax on railroads, amended. Section twenty-seven of chapter nine of the revised statutes is hereby amended by striking out in the fourth line of said section the words "thirtieth day of June" and substituting therefor 'thirty-first day of December,' so that said section as amended shall read as follows:

'**Sec. 27. Return to be made for year ending December 31st.** The amount of such annual excise tax shall be ascertained as follows: The amount of the gross transportation receipts as returned to the public utilities commission for the year ending on the thirty-first day of December 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-quarteres 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.'

Approved March 15, 1917.

Chapter 43.

An Act to Amend Section Seventy-six of Chapter Sixteen of the Revised Statutes, Relating to the Inspection of Secondary Schools.

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

R. S., c. 16, § 76, relating to inspection of secondary schools, amended. Section seventy-six of chapter sixteen of the revised statutes is hereby amended by striking out the words "two thousand two hundred" in the third and fourth lines thereof and substituting in place thereof the words 'four thousand' so that said section when amended shall read as follows: