

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty - Third Legislature

OF THE

STATE OF MAINE

1927

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Published by the Secretary of State, in accordance with the Resolves of the Legislature  
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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the Eighty-third Legislature

**1927**

[supplied from page 1 of volume]

**CHAP. 26**

shall have, upon complaint, original and concurrent jurisdiction with the supreme judicial court and superior courts in all prosecutions under this act.

**Sec. 5. P. L., 1925, c. 132, sec. 2; repealed.** Section two of chapter one hundred thirty-two of the public laws of nineteen hundred and twenty-five is hereby repealed.

Approved March 22, 1927.

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## Chapter 26.

An Act to Regulate Fishing in the Outlet of Grand Lake, So-called, Wholly or Partly in Forest City, So-called, an Unorganized Township in the County of Washington.

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

**P. L., 1917, c. 219, sec. 18, 1919, c. 196; 1921, c. 73; relating to protection of fish in inland waters; special provision relating to Mud lake.** So much of section eighteen of chapter two hundred and nineteen of the public laws of nineteen hundred and seventeen, as amended by chapter one hundred and ninety-six of the public laws of nineteen hundred and nineteen and by chapter seventy-three of the public laws of nineteen hundred and twenty-one, as prohibits fishing, in accordance with the general law of the state applying to fishing for protected fish, from September fifteenth to September thirtieth, both days inclusive, of each year, for landlocked salmon, trout, togue, black bass and white perch, in the waters between the dam at Forest City, so-called, in Washington county, down to Joe Lewey's Carry, so-called, on Mud Lake, so-called, in Washington county, said waters being on the boundary between Maine and New Brunswick, is hereby repealed.

Approved March 22, 1927.

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## Chapter 27.

An Act Relating to the Excise Tax on Railroads.

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

**R. S., c. 9, sec. 27; relating to ascertaining amount of excise tax on railroads, amended.** Section twenty-seven of chapter nine of the revised statutes is hereby amended so that said section, as amended, shall read as follows:

**'Sec. 27. Method of computing tax fixed; special provision for railroads operating not over fifty miles of road; narrow gauge roads; interstate rail-**

roads. 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 ended on the thirty-first day of December preceding the levying of such tax shall be compared with the net railway operating income for that year as returned to the public utilities commission; when the net railway operating income does not exceed ten per cent. of the gross transportation receipts the tax shall be an amount equal to three and one-half per cent. of such gross transportation receipts; when the net railway operating income exceeds ten per cent. of the gross transportation receipts but does not exceed fifteen per cent., the tax shall be an amount equal to four per cent. of the gross transportation receipts; when the net railway operating income exceeds fifteen per cent. of the gross transportation receipts but does not exceed twenty per cent., the tax shall be an amount equal to four and one-half per cent. of such gross transportation receipts; when the net railway operating income exceeds twenty-five per cent. of the gross transportation receipts but does not exceed twenty-five per cent., the tax shall be an amount equal to five per cent. of such gross transportation receipts; when the net railway operating income exceeds twenty-five per cent. of the gross transportation receipts, the tax shall be an amount equal to five and one-half per cent. of such gross transportation receipts; provided, however, that in the case of railroads operating not over fifty miles of road, the tax shall not exceed two per cent. of the gross transportation receipts; and provided further that when the net railway operating income of any narrow gauge railroad located wholly in this state exceeds five per cent. but does not exceed ten per cent. of its gross transportation receipts, the tax on such railroad shall be one-half of one per cent. of its gross transportation receipts; and when the net railway operating income of such railroad exceeds ten per cent. of its gross transportation receipts, the tax shall be one per cent. of its gross transportation receipts; and when the net railway operating income of such a railroad does not exceed five per cent. of its gross transportation receipts, no excise tax shall be assessed upon it. 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 transportation 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 transportation receipts per mile, and the gross transportation receipts in the state shall be taken to be the average gross transportation receipts per mile multiplied by the number of miles operated within the state, and the net railway operating income within the state shall be similarly determined.

## CHAP. 28

The term "net railway operating income" means the railway operating revenues less the railway operating expenses, tax accruals and uncollectible railway revenues, including in the computation thereof debits and credits arising from equipment rents and joint facility rents. The public utilities commission, after notice and hearing, may determine the accuracy of any returns required of any railroad, and if found inaccurate, may order proper corrections to be made therein.'

(Passed over Governor's veto, March 25, 1927.)

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## Chapter 28.

An Act Relating to the Penobscot Tribe of Indians.

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

R. S., c. 14, sec. 24; relating to relief of members of Penobscot tribe of Indians found destitute beyond reservation, amended. Section twenty-four of chapter fourteen of the revised statutes is hereby amended by adding thereto the following: 'Any member of said tribe found destitute and in distress beyond the tribal reservation may be removed by the agent from any place in which he may be residing, or be found, to said tribal reservation, whenever, in the judgment of the agent, such removal should be made,' so that said section, as amended, shall read as follows:

'Sec. 24. May be removed to the reservation if agent so determines. When any member of said tribe is found destitute and in distress beyond the tribal reservation and is relieved by the town in this state where he is so found, the overseers of the poor of said town may send to the agent a statement specifying the nature, dates and amounts of the supplies furnished, which shall be transmitted to the governor and council with such additional statements of fact as said agent may think proper; and the state shall reimburse said town for the relief so furnished, to such extent as the governor and council adjudge to have been necessarily expended therefor. Any member of said tribe found destitute and in distress beyond the tribal reservation may be removed by the agent from any place in which he may be residing, or be found, to said tribal reservation, whenever, in the judgment of the agent, such removal should be made.'

Approved March 28, 1927.