

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

AS PASSED BY THE

One Hundredth Legislature

OF THE

STATE OF MAINE

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the One Hundredth Legislature

**1961**

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receipts; and provided further, that when the net railway operating income of any narrow gauge railroad located wholly in this state exceeds 5% but does not exceed 10% of its gross transportation receipts, the tax on such railroad shall be  $\frac{1}{4}$  of 1% of its gross transportation receipts; and when the net railway operating income of such railroad exceeds 10% of its gross transportation receipts, the tax shall be  $\frac{3}{4}$ % of its gross transportation receipts; and when the net railway operating income of such a railroad does not exceed 5% 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.

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.'

#### Sec. 2.

Director's note: Repealed by P. & S. L., 1961, c. 222, § 3.

Sec. 3. R. S., c. 46, § 104, additional. Chapter 46 of the Revised Statutes is amended by adding a new section 104, to read as follows:

'Sec. 104. Capital expenditures. All railroads operating in this State shall file a report on or before May 1st of each year with the Department of Economic Development stating capital expenditures made during the previous calendar year and specifying, with reasonable detail, the capital improvements made, including a description by type and use of new rolling stock and other equipment acquired.'

Effective September 16, 1961

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## Chapter 369

### AN ACT Increasing State Tax in Unorganized Territory.

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

R. S., c. 16, § 77-A, amended. Section 77-A of chapter 16 of the Revised Statutes, as enacted by chapter 128 of the public laws of 1955, is amended to read as follows:

'Sec. 77-A. State property tax. For necessary expenses of State and local and State Government, a tax is hereby assessed annually at the rate of ~~7 1/4~~ 11 mills on the dollar upon each municipality, township and each lot and parcel of land not included in any township in the State. The valuation as determined by the Board of Equalization, as set forth in the statement filed by said board as provided by section 67, shall be the basis for the computation and apportionment of the tax hereby assessed.'

Effective September 16, 1961

## Chapter 370

### An ACT Increasing the Tax on Liquor.

**Emergency preamble.** Whereas, the essential needs of State Government require that additional revenue be raised by this Legislature; and

Whereas, the revenue to be collected under the provisions of this act may not be sufficient to provide for said needs during the next fiscal biennium unless the tax is imposed on and after the date of the beginning of the next fiscal year, namely, July 1, 1961; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution, and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

**R. S., c. 61, § 14, amended.** The first sentence of section 14 of chapter 61 of the Revised Statutes, as amended by section 9 of chapter 359 of the public laws of 1955, is further amended to read as follows:

'All spirits and wines shall be sold by the commission at a price to be determined by the commission which will produce a state liquor tax of not less than ~~61%~~ 65% based on the less carload cost f.o.b., State Liquor Commission warehouse, and in addition thereto there shall be levied and imposed an excise tax of 24c per gallon on wines containing 10% to 14% alcohol by volume, 75c per gallon on wines containing 15% to 21% alcohol by volume and \$5 \$1 per gallon on sparkling wines; except that spirits and wines sold at wholesale under the provisions of section 43 may be sold at wholesale prices established pursuant to the provisions thereof and provided further, that prices. Prices for sale of spirits and wines bought by the commission from Maine licensees to manufacture liquor under the provisions of section 15 shall be based on minimum truck load delivery prices f.o.b. warehouse as the same are filed with the Public Utilities Commission and provided further, that special. Special orders by the commission for unstocked merchandise shall be priced at not less than ~~61%~~ 65% over actual cost delivered f.o.b. warehouse.'

**Emergency clause.** In view of the emergency cited in the preamble, this act shall take effect July 1, 1961.

Effective July, 1, 1961