# MAINE STATE LEGISLATURE

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#### ACTS AND RESOLVES

AS PASSED BY THE

# Eighty-fourth Legislature

OF THE

### STATE OF MAINE

1929

Published by the Secretary of State, in accordance with the Resolves of the Legislature approved June 28, 1820, March 18, 1840, and March 16, 1842.

KENNEBEC JOURNAL COMPANY AUGUSTA, MAINE 1929

## **PROCLAMATIONS**

nomination of candidates at primary elections and known as the primary election law.

[Seal]

Given at the Executive Chamber, at Augusta, this sixth day of July, in the year of our Lord, one thousand nine hundred and twenty-eight, and of the Independence of the United States of America the one hundred and fifty-third.

RALPH O. BREWSTER, Governor of Maine.

By the Governor: EDGAR C. SMITH, Secretary of State.

#### STATE OF MAINE

#### PROCLAMATION BY THE GOVERNOR

#### Excise Tax on Railroads

Whereas, the Eighty-third Legislature of the State of Maine passed an Act entitled "An Act Relating to the Excise Tax on Railroads" which act was passed over the Governor's Veto on March 25, 1927, and appears as Chapter 27 of the Public Laws of 1927, and which act was as follows, to wit:

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. 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 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.

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.'

And Whereas, under the provisions of Section 17 of Part Third of Article IV of the Constitution of Maine, the effect of such act was suspended by the filing in the office of the Secretary of State within ninety days after the recess of such legislature, of a written petition of not less than ten thousand electors, addressed to the Governor of the State, requesting that such act be referred to the People;

And Whereas, I, Ralph O. Brewster, Governor of said State by public proclamation gave notice thereof and that such measure should be voted upon at the general election to be held on the second Monday in September,

nineteen hundred and twenty-eight to wit: on September ten, A. D. nineteen hundred and twenty-eight;

And Whereas, it appears that by the return of votes given in by electors of the various cities, towns and plantations voting upon said act upon the tenth day of September, nineteen hundred and twenty-eight, and canvassed by the Governor and Council on September twenty-seven, nineteen hundred and twenty-eight, that a majority of the votes given thereon were in favor of the enactment of said law, to wit, 119,762 for and 52,350 opposed;

Now Therefore, I, Ralph O. Brewster, Governor of the State of Maine, acting under the provisions of Section 10 of Part Third of Article IV of the Constitution of Maine, do proclaim the result of the vote on said act to be as above stated, and that the same has become a public law of this State under the provisions of said Constitution.

[Seal]

In Witness Whereof, I have caused the Seal of the State to be hereunto affixed at Augusta, this sixth day of October in the year of our Lord one thousand nine hundred and twenty-eight, and in the year of the Independence of the United States of America, the one hundred and fifty-third.

> RALPH O. BREWSTER, Governor of Maine.

By the Governor:

EDGAR C. SMITH,

Secretary of State.

#### STATE OF MAINE

#### PROCLAMATION BY THE GOVERNOR

#### Thanksgiving Day, 1928

Log huts in a winter wilderness of savages and snow first inspired our Pilgrim fathers to rejoice and give thanks to God. Gratitude for their most meagre blessings poured out from overflowing hearts. With difficulty may America today imagine the conditions under which those sturdy pioneers sent up their hymns of praise.

The State of Maine has passed through another year of peace and plenty with constant increase of those resources in property and intelligence that enable us ever more wisely and easily to carry on.

The heirs of three centuries of frugal toil upon these shores, the citizens of Maine have each year more abundant reason for giving thanks.