

HOUSE . . . . . No. 505.

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[Bill accompanying the petition, taken from the files of last year, of  
Thomas S. Davis. Taxation.]

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Commonwealth of Massachusetts.

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In the Year One Thousand Nine Hundred and One.

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AN ACT

To impose an Excise upon Street Railway Companies  
and Elevated Railway Companies.

*Be it enacted by the Senate and House of Representatives  
in General Court assembled, and by the authority of the  
same, as follows:*

1 SECTION 1. Every person, firm, corporation or  
2 association operating a street railway or elevated  
3 railway in this Commonwealth shall annually, on  
4 the first day of November, pay into the treasury  
5 of the city or town in which its tracks are situated,  
6 an excise of one and one-half per cent of its gross  
7 receipts for and during the year, ending on the  
8 thirtieth day of September next preceding.

1 SECTION 2. If any such railway is situated in  
2 more than one city or town, it shall pay to each

3 of such cities or towns a sum which bears the  
4 same proportion to the said total excise as its  
5 mileage of tracks in such city or town bears to  
6 its total mileage of tracks.

1 SECTION 3. Returns of the gross receipts of  
2 such corporations, sworn to by the president and  
3 treasurer, shall be made to the said treasurers of  
4 cities and towns upon the first day of November  
5 in each year.

1 SECTION 4. The books of every such corpora-  
2 tion shall at all reasonable times be open to the  
3 inspection of the state treasurer and of the treas-  
4 urer of any city or town in which its tracks are  
5 situated; and it is hereby made the duty of the  
6 said treasurers to see that the said excise is duly  
7 paid, or if it is not paid, to see that the proper  
8 steps are taken for the collection thereof by  
9 process of law.

1 SECTION 5. The excise herein provided for  
2 shall be in addition to the excise or tax, if any,  
3 already imposed upon the gross receipts of such  
4 corporations.

1 SECTION 6. This act shall take effect upon its  
2 passage.