

HOUSE No. 759.

HOUSE OF REPRESENTATIVES, Feb. 3, 1899.

[Introduced on leave by Mr. Dean of Wakefield. Street railways.]

Commonwealth of Massachusetts.

In the Year One Thousand Eight Hundred and Ninety-nine

AN ACT

Relative to the Rate of Excise to be Assessed Upon and the
Revocation of Locations of Street 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. Section seven of chapter five hundred
2 and seventy-eight of the acts of the year eighteen hun-
3 dred and ninety-eight is hereby amended by striking out
4 the word "four," in lines eleven and fourteen, re-
5 spectively; and inserting in place thereof, in each case
6 the word "three," so as to read as follows:—

7 *Section 7.* On or before the first day of November
8 in each year the assessors of every city and town in
9 which any street railways are operated shall assess on
10 each company operating such railways therein, an excise

11 tax of an amount equal to such proportion of the follow-
12 ing percentages of the gross receipts of such company
13 as the length of tracks operated by it in public ways of
14 such city or town bears to the total length of tracks
15 operated by it in public ways, to wit:—

16 In case of companies whose annual gross receipts
17 per mile of track operated are three thousand dollars or
18 less, one per centum of the total annual gross receipts; in
19 case of companies whose annual gross receipts per mile
20 of track operated are more than three thousand dollars
21 and less than seven thousand dollars, two per centum of
22 the total annual gross receipts; in case of companies
23 whose annual gross receipts per mile of track operated
24 are more than seven thousand dollars and less than four-
25 teen thousand dollars, two and one-quarter per centum of
26 the total annual gross receipts; in case of companies
27 whose annual gross receipts per mile of track operated
28 are more than fourteen thousand dollars and less than
29 twenty-one thousand dollars, two and one-half per centum
30 of the total annual gross receipts; in case of companies
31 whose annual gross receipts per mile of track operated
32 are more than twenty-one thousand dollars and less than
33 twenty-eight thousand dollars, two and three-quarters
34 per centum of the total annual gross receipts; and in case
35 of companies whose annual gross receipts per mile of
36 track operated are twenty-eight thousand dollars or
37 more, three per centum of the total annual gross receipts.
38 The excise tax provided by this section shall be in addi-
39 tion to the taxes now provided by law.

1 SECTION 2. Section seventeen of said chapter five
2 hundred and seventy-eight is hereby amended by strik-
3 ing out all after the word “revoked,” in line nine, down
4 to and including the word “revocation,” in line thirteen,
5 so as to read as follows:—

6 *Section 17.* The board of aldermen of a city, or the
7 selectmen of a town, after the expiration of one year
8 from the opening for use of a street railway in their city
9 or town, and after notice as provided in section thirteen
10 of this act, and a hearing, if the public necessity and con-
11 venience in the use of the streets require, may, for good
12 and sufficient reasons to be stated in the order therefor,
13 order that the location of any street railway in any
14 highway or street shall be revoked. Upon revocation
15 approved as aforesaid, the company shall remove the rail-
16 way in conformity with the order of revocation, and
17 shall put the portion of the surface of streets disturbed
18 by such removal in as good condition as the adjacent sur-
19 face of said streets. If the company neglects to execute
20 such order after thirty days' notice of such approval
21 thereof, the board of aldermen or selectmen may cause
22 the same to be executed and the work done at the ex-
23 pense of the company, to be recovered in an action of
24 tort.

