

(1) All domestic or foreign railroad companies, whose roads are worked by steam, doing business in this State, at the following rates, to wit:

One and one-quarter per centum on the first \$1,000 per mile of gross earnings, or on the total earnings if they are less than \$1,000 per mile and

Two per centum on all gross earnings above \$1,000 and up to \$2,000 per mile; and

Two and one-half per centum on all earnings in excess of \$2,000 per mile.

(2) Every domestic or foreign telegraph or cable, express or transportation, parlor car, sleeping car, safe deposit and trust company doing business in this State, at the rate of two and one-half per centum ($2\frac{1}{2}\%$); provided, however, that the gross receipts tax payable in the year 1932 and in subsequent years, by safe deposit and/or trust companies shall be computed and paid at the rate of two and one-half per centum ($2\frac{1}{2}\%$) with respect only to their safe deposit and trust business, including all receipts derived from the business of acting fiduciary or representative capacity, and at the rate of two per centum (2%) on all receipts derived from the business of insurance or guaranty (if any), without any deductions or credits of any kind whatsoever.

(3) All domestic and foreign telephone and oil pipe line companies and title insurance companies doing business in this State at the rate of two per centum (2%); provided, however, that the gross receipts tax payable in the year 1932 and in subsequent years by title insurance companies shall be computed and paid at the rate of two per centum (2%) with respect only to their receipts derived from the business of insurance or guaranty, without any deductions or credits of any kind whatsoever.

(4) All domestic and foreign electric light or power companies doing business in this State, at the rate of one (1%) per centum.

(5) All domestic and foreign gas companies doing business in this State, at the rate of one and one-half ($1\frac{1}{2}\%$) per centum.

(b) If any such railroad company has part of its road in this State and part thereof in another State or States, such company shall return a statement of its gross receipts over its whole line of road, together with a statement of the whole length of its line and the length of its line in this State, and such company shall pay to the State, at the said rates hereinbefore prescribed upon such proportion of its gross earnings as the length of its line in this State bears to the whole length of its line; and similar statements shall be made by each oil pipe line company, and each sleeping car, parlor car, express or transportation company, telephone or telegraph or cable company, so that the proportion of the said gross earnings of the said companies, respectively, accruing, coming from their business within this State, may be accurately ascertained, or said statement may be made in any other mode satisfactory to and required by the State Tax Commission. The said gross receipts taxes shall be due and payable at the treasury on or before the first day of July in each year.

(c) Every partnership or individual engaged in any of the above enumerated branches of business in this State shall be subject to the tax im-