

wit : 8-10ths of one per cent., on the first one thousand dollars per mile of gross earnings, or on the total earnings, if they are less than one thousand dollars per mile ; one and one-half per cent., on the first thousand dollars, or part thereof, above one thousand dollars per mile, and up to two thousand dollars per mile, and when the earnings exceed two thousand dollars per mile, two per cent. on all earnings above that sum ; a State tax, as a franchise tax, of two per centum is hereby levied annually upon the gross receipts or earnings of every telegraph or cable, express or transportation, telephone, parlor car, sleeping car, safe deposit, trust, guarantee and fidelity company incorporated under any general or special law of this State, and doing business therein ; a State tax, as a franchise tax, of one per centum is hereby levied annually upon the gross receipts or earnings of all oil or pipe line companies and all title insurance companies incorporated under any general or special law of this State, and doing business therein ; and one-half of one per centum upon the annual gross receipts or earnings of all electric light or electric construction gas companies incorporated under any general or special law of this State, and doing business therein ; 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 in this State ; and such company shall pay to the State, at the said rates hereinbefore prescribed, upon such proportion of its said 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 of such oil or pipe line company, and each sleeping car, parlor car, express, transportation, telephone or telegraph or cable company, so that the proportion of the said gross earnings of said companies, respectively, accruing from their business within this State, may be accurately ascertained ; or said ascertainment may be made in any other mode satisfactory to and required by the State Tax Commissioner ; the said gross receipts taxes shall be due and payable at the Treasury on or before the first day of July in each year.