

in more than one class of business and one or more classes thereof is business not subject to the gross receipts tax or subject thereto at different rates, the operating revenues of the class or classes of business subject to such tax at different rates shall be reported separately and taxes at the rate or rates applicable to such class or classes of business. This section shall not be construed as implying that in the absence of this section the requirements of §§ 130 to 134, inclusive, could properly be otherwise construed.

130.

(a) A State [tax as a] franchise tax is [hereby] levied annually [for the year 1930 and subsequent years] measured by the gross receipts for the preceding calendar year of [: (1) All domestic or foreign railroad companies (except switching railroads with less than ten miles of main-line trackage which are not owned and operated as part of a larger railroad system) whose roads are worked by steam, diesel or electric, doing business in this State, at the following rate to wit:

Two per centum on all gross earnings.

(2) Every domestic or foreign telegraph or cable, express or transportation, parlor car, or sleeping car company doing business in this State, at the rate of two and one-half per centum (2 1/2%).

(3) All domestic and foreign telephone and oil pipeline companies doing business in this State at the rate of two per centum (2%).

(4) All domestic and foreign electric light or power companies doing business in this State, at the rate of two (2%) per centum.

(5) All domestic and foreign gas companies doing business in this State, at the rate of two (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 pipeline 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