

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 1273

H. P. 936

House of Representatives, February 12, 1965

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

JEROME G. PLANTE, Clerk

Presented by Mr. Edwards of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-FIVE

AN ACT Relating to Payment of Sales Tax on Motor Vehicles.

Be it enacted by the People of the State of Maine, as follows:

R. S., T. 36, § 1952, amended. The first sentence of section 1952 of Title 36 of the Revised Statutes is amended to read as follows:

'The taxes imposed by chapters 211 to 225 shall be due and payable at the time of the sale; or, in the case of tax on rental for living quarters, at the time the rental is payable; **or, in the case of tax on a motor vehicle, the taxes shall be due and payable by the purchaser at the time and place of registration of such motor vehicle.**'