

# MAINE STATE LEGISLATURE

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# EIGHTY-FIFTH LEGISLATURE

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**Legislative Document**

**No. 381**

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S. P. 359

In Senate, Feb. 6, 1931.

Referred to Committee on Judiciary and 500 copies ordered printed. Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

Presented by Senator Jackson of Cumberland.

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD ONE THOUSAND NINE  
HUNDRED AND THIRTY-ONE

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AN ACT Relating to the Excise Tax on Motor Vehicles.

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

Motor vehicles to be taxed as of calendar year instead of model year. Section ninety of chapter twelve of the revised statutes is hereby amended by inserting in the eighth line of said section after the words "and succeeding years" the words "but in no case more than five dollars shall be levied after the sixth year; provided, however, that whenever an excise tax has been paid for the previous calendar year on the same motor vehicle the excise tax for the new calendar year shall be assessed as if the vehicle was in its next year of the model"; so that said section as amended shall read as follows:

'Sect. 90. Excise tax to be levied annually. An excise shall be levied annually as herein provided with respect to each calendar year for the privilege of operating upon the public ways, each motor vehicle to be so operated, subject to the provisions of section eighty-two, as follows: a sum equal to twenty-three mills on each dollar of the maker's list price for the first or current year of model, sixteen and one-half mills for the second year, twelve and one-half mills for the third year, nine mills for the fourth year, five and one-half mills for the fifth year and three mills for the sixth and succeeding years, but in no case more than five dollars shall be levied

after the sixth year; provided, however, that whenever an excise tax has been paid for the previous calendar year on the same motor vehicle the excise tax for the new calendar year shall be assessed as if the vehicle was in its next year of the model; provided, however, that persons registering under the provisions of section forty of chapter twenty-nine, the state and political subdivisions thereof, bona fide dealers or manufacturers of motor vehicles, which motor vehicles are solely for the purpose of demonstration and sale and which constitute stock in trade, telephone and telegraph companies subject to the excise tax set forth in sections thirty-nine to forty-five of this chapter, express companies subject to the excise tax as set forth in sections forty-six to forty-nine of this chapter, both inclusive, railroad companies subject to the excise tax set forth in chapter nine, sections twenty-eight to thirty-eight of this chapter, both inclusive, excepting however, motor busses used for the transportation of passengers for hire, shall not be subject to the excise herein provided.