

MAINE STATE LEGISLATURE

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N I N E T Y - F I R S T L E G I S L A T U R E

Legislative Document

No. 385

H. P. 804

House of Representatives, February 10, 1943.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Jacobs of Auburn.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-THREE

AN ACT Relating to Taxation of Motor Vehicles.

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

R. S., c. 12, § 90, amended. Section 90 of chapter 12 of the revised statutes, as amended, is hereby further amended to read as follows:

‘Sec. 90. Excise tax to be levied annually; exceptions. 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 96, as follows: a sum equal to 23 mills on each dollar of the maker’s list price for the 1st or current year of model, 16½ mills for the 2nd year, 12½ mills for the 3rd year, 9 mills for the 4th year, 5½ mills for the 5th year and 3 mills for the 6th and succeeding years; 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~~ **not required to register motor vehicles in this state** under the provisions of section 40 of chapter 29, 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 39 to 45 of this chapter, express companies subject to the excise tax as set forth in sections 46 to 49 of this chapter, both inclusive, the vehicles of charitable, benevolent, literary and scientific organizations which are used exclusively in carrying on charitable, benevolent, literary, or scientific work in this state, railroad companies subject to the excise tax set forth in ~~chapter 9~~, sections 28 to 38 of this chapter, both inclusive, excepting however, motor busses used exclusively for the transportation of passengers for hire, shall not be subject to the excise herein provided; and provided further, that in all cases where the excise tax under the preceding provisions of this section amounts to less than \$2, a minimum tax of \$2 shall be levied; and provided further, that on and after the 7th year of a model, the maximum amount to be levied as an excise tax under the provisions of this section shall be \$10. No motor vehicle shall be considered the property of a dealer or manufacturer and intended for demonstration and sale or to constitute stock in trade so as to be eligible for operation without the payment of the tax herein provided except such cars as are the actual property of the dealers, are stored regularly in the garage of the dealer and are not in use by any one individual regularly.'