

MAINE STATE LEGISLATURE

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NEW DRAFT OF H. P. 1806—L. D. 1147

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

Legislative Document

No. 1407

H. P. 2021

House of Representatives, March 28, 1949.

Reported by Mr. Wight from Committee on Taxation and printed under Joint Rule 10.

HARVEY R. PEASE, Clerk.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-NINE

**AN ACT Relating to Excise Tax in Lieu of Personal Property Tax on
Aircraft.**

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

R. S., c. 19, § 39-A, additional. Chapter 19 of the revised statutes is hereby amended by adding thereto a new section to be numbered 39-A, to read as follows:

'Sec. 39-A. Excise tax for privilege of operating aircraft. An excise tax shall be levied annually as herein provided with respect to each calendar year for the privilege of operating aircraft within this state. Each heavier or lighter than air aircraft so operated and owned or controlled by a resident of this state shall be subject to the tax imposed by this section. This excise tax shall be levied 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; and the minimum tax shall be \$10. This excise tax on aircraft shall be subject to the same provisions and exemptions as apply to motor vehicles in sections 39, 41, 42, 43, 45, 46 and 47, which can be applied to such aircraft.'