

# MAINE STATE LEGISLATURE

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# NINETY - SIXTH LEGISLATURE

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**Legislative Document**

**No. 483**

H. P. 439

House of Representatives, February 5, 1953

Referred to the Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Hussey of Windsor

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-THREE

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### **AN ACT Clarifying the Excise Tax on Aircraft.**

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

**Sec. 1. R. S., c. 19, § 39-A, amended.** The 1st sentence of section 39-A of chapter 19 of the revised statutes, as enacted by chapter 358 of the public laws of 1949, and as amended, is hereby further amended to read as follows:

‘An excise tax shall be levied annually as herein provided with respect to each **calendar** year ~~commencing April 1~~ for the privilege of operating aircraft within this state.’

**Sec. 2. R. S., c. 19, § 40, amended.** The last sentence of section 40 of chapter 19 of the revised statutes is hereby amended to read as follows:

‘If such payment is made to the state, the secretary of state is authorized to receive the same and to give a receipt therefor, **or, in the case of aircraft, the aeronautics commission is authorized to receive the same and to give a receipt therefor.**’

**Sec. 3. R. S., c. 19, § 44, amended.** Section 44 of chapter 19 of the revised statutes, as amended, is hereby further amended to read as follows:

‘**Sec. 44. Tax  $\frac{1}{2}$  during certain period.** The excise tax, during the period beginning with September 1st and ending with December 31st, ~~or in~~

~~the case of aircraft, beginning with December 1st and ending with~~  
~~March 31st~~ shall be  $\frac{1}{2}$  of the sum named in sections 38 or 39-A.'