

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 1271**

S. P. 457

In Senate, March 4, 1953.

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

CHESTER T. WINSLOW, Secretary.

Presented by Senator Broggi of York.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-THREE

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**AN ACT to Exempt Automobiles Used in Driver Education Program  
from the Sales and Use Tax.**

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**Emergency preamble.** Whereas, the driver education program conducted by the schools of Maine is essential to highway safety, and

Whereas, such program can only be carried on with the voluntary cooperation of automobile dealers, and

Whereas, the cost to such dealers of cooperating in the program has increased to such an extent that if such dealers are required to pay a sales tax on motor vehicles they buy for use in the program, the total cost will be prohibitive and they will be compelled to discontinue such cooperation forthwith, and

Whereas, in the opinion of the legislature, these facts create an emergency within the meaning of the constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

**Sec. 1. R. S., c. 14-A, § 10, amended.** Section 10 of chapter 14-A of the revised statutes, as enacted by section 1 of chapter 250 of the public

laws of 1951, is hereby amended by adding thereto a new subsection to read as follows:

**'XIV. Automobiles used in driver education program. Sales to automobile dealers registered under section 6 of automobiles for the purpose of equipping the same with dual controls and loaning or leasing the same to public or private secondary schools without consideration or for a consideration of not more than \$1 a year, and used exclusively by such schools in driver education programs.'**

**Sec. 2. Effective date.** The provisions of this act shall be retroactive to July 1, 1951. The state tax assessor is hereby authorized and directed to make such credits or refunds as may be necessary to give effect to the provisions of this act.

**Emergency clause.** In view of the emergency cited in the preamble, this act shall take effect when approved.