

MAINE STATE LEGISLATURE

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

Legislative Document

No. 1388

S. P. 509

In Senate, March 26, 1953

Tabled by Senator Chase of Cumberland pending consideration of Report, New Draft ordered printed and especially assigned for Tuesday, March 31.

CHESTER T. WINSLOW, Secretary

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-THREE

AN ACT Relating to the Sales Tax on Motor Vehicles.

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

Sec. 1. R. S., c. 14-A, § 2, amended. Section 2 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 inserting in alphabetical order the following new paragraph:

‘“Motor vehicle” means any self-propelled vehicle operating on land, not designed to run on rails.’

Sec. 2. R. S., c. 14-A, § 10-A, additional. 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 section to be numbered 10-A, to read as follows:

‘Sec. 10-A. Tax only upon difference between sale price of purchased motor vehicle and sale price of vehicle or vehicles traded in. When one or more motor vehicles are traded in toward the sale price of another motor vehicle, the tax imposed by the provisions of this chapter shall be levied only upon the difference between the sale price of the purchased motor vehicle and the sale price paid to the purchaser for the motor vehicle or motor vehicles traded in.’