

### ACTS AND RESOLVES

AS PASSED BY THE

# One Hundred and First Legislature

OF THE

## STATE OF MAINE

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### PUBLIC LAWS

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### 1963

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the person for contempt of court. The existence of other civil or criminal remedies shall be no defense to this proceeding. The commissioner shall not be required to give or post bond when making an application for an injunction under this section.'

Effective September 21, 1963

#### Chapter 256

AN ACT Relating to Excise Tax on Motor Vehicles Owned by Domestic Corporations, Partnerships, Charitable Institutions and Religious Societies.

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

Sec. 1. R. S., c. 91-A, § 125, sub-§§ VII and VIII, amended. Subsections VII and VIII of section 125 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 308 of the public laws of 1959, are amended to read as follows:

**'VII. Benevolent and charitable institutions.** Vehicles owned and used solely for their own purposes by benevolent and charitable institutions incorporated by this State and entitled to property tax exemption in accordance with section **10**, subsection **II**;

VIII. Literary and scientific institutions. Vehicles owned and used solely for their own purposes by literary and scientific institutions and entitled to property tax exemption in accordance with section 10, subsection II;'

Sec. 2. R. S., c. 91-A, § 125, sub-§ VIII-A, additional. Section 125 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 308 of the public laws of 1959 and as amended by chapter 89 of the public laws of 1961, is further amended by adding a new subsection VIII-A, to read as follows:

'VIII-A. Religious societies. Vehicles owned and used solely for their own purposes by houses of religious worship or religious societies entitled to exemption under section 10, subsection II, paragraph G.'

Sec. 3. R. S., c. 91-A, § 126, sub-§ III,  $\Pi$  A and C, amended. Paragraphs A and C of subsection III of section 126 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 308 of the public laws of 1959, are amended to read as follows:

'A. If the motor vehicle is owned by **a** an individual resident of this State, or a domestic corporation, the excise tax shall be paid in the place where the owner resides.'

**'C.** If the motor vehicle is owned by a partnership or a foreign corporation, the excise tax shall be paid in the place where the motor vehicle is customarily kept; or if there is no such customary place of keeping, to the State.'