

MAINE STATE LEGISLATURE

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REVISED STATUTES
OF THE
STATE OF MAINE
1954

1963 CUMULATIVE SUPPLEMENT

ANNOTATED

IN FIVE VOLUMES

VOLUME 3

Discard Previous Supplement

THE MICHIE COMPANY
CHARLOTTESVILLE, VIRGINIA
1963

Sec. 129. Collection of tax.—

I. In municipalities the municipal tax collector or such other person as the municipality may designate shall collect such excise tax and shall deposit the money received with the municipal treasurer monthly.

A. Such collector shall report to the municipal officers at the end of the municipal year, showing the total amount of excise tax collected by him and the amounts applying to each year.

II. In unorganized places the county commissioners shall appoint agents to collect the excise tax. Such agents shall be allowed a fee of 30¢ for each tax receipt issued and shall deposit the remainder promptly with the county treasurer.

III. Tribal clerk. Excise taxes of members of the Penobscot tribe of Indians who live on the reservation shall be collected by the tribal clerk who shall hold and disburse the proceeds for the benefit of the tribe in accordance with chapter 25, section 368-A. (1959, c. 308, § 1. 1963, c. 341, § 4.)

Effect of amendment.—The 1963 amendment added subsection III.

Sec. 130. Receipts issued in duplicate.—Receipts for payment of the excise tax shall be in the form prescribed by the secretary of state. They shall be issued in duplicate, and one copy shall be filed with the application at the time application is made for registration of the vehicle. (1959, c. 308, § 1.)

Sec. 131. Crediting and apportionment of tax received.—

I. In municipalities the treasurer shall credit money received from excise taxes to an excise tax account, from which it may be appropriated by the municipality for any purpose for which a municipality may appropriate money.

II. Excise taxes collected in unorganized places shall be credited by the county treasurer as undedicated funds for the unorganized place in which the tax was payable. (1959, c. 308, § 1.)

Sec. 132. False statements to any person receiving tax.—Any person willfully making any false statement to any person charged with the duty of receiving this tax and issuing the receipt therefor, when making statement for the purpose of the levy of said tax hereunder, shall be punished by a fine of not more than \$25. (1959, c. 308, § 1.)

Chapter 92.

Taxation Laws Relating to Towns.

Secs. 1-172. Repealed by Public Laws 1955, c. 399, § 2.

Editor's note.—Section 7 of this chapter was also repealed by P. L. 1955, c. 405, § 42. For present property tax laws, see c. 91-A.

Chapter 93.

Maine Housing Authorities.

Editor's note.—P. L. 1957, c. 395, amending this chapter, provided in sections 10, 11 and 12 thereof as follows:

"Sec. 10. Ratification and validation. The creation and establishment of housing authorities pursuant to, or purporting to be pursuant to, the provisions of the Maine Housing Authorities Act, chapter 93 of the Revised Statutes as enacted by

chapter 441 of public laws of 1949, together with all proceedings, acts and things undertaken, performed or done with reference thereto, including the appointment of commissioners, officers and employees, are hereby validated, ratified, confirmed, approved and declared legal in all respects, notwithstanding any want of statutory authority or defect irregu-