

MAINE STATE LEGISLATURE

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STATE OF MAINE
DEPARTMENT OF THE ATTORNEY GENERAL
AUGUSTA

December 8, 1933

Laurence C. Upton, Sergt.
Maine State Police
Millbridge, Maine

Dear Sergeant:

Replying to your letter of November 22, in which you inquire concerning the interpretation of Sections 90 and 93 of Chapter 12 of the Revised Statutes relating to the taxation of motor vehicles, and give the following examples:

"If a person pays an excise tax of eight dollars the first of the year when he has his car registered, and then in the same year exchanges the car for another, and the tax on the second is nine dollars, should the payment be one dollar, the difference, or two dollars the minimum?"

In the above case, up until September 1st, the tax on the second car referred to would be \$9.00, and it would be paid through a credit of \$8.00, from the previous registration, and \$1.00 in cash; and the receipt should show that fact.

I am inclined to believe that such confusion has resulted from Section 96, especially the words, "Provided that the minimum to be paid under the provisions of this section shall never be less than two dollars". The whole trouble arises from the fact that many tax collectors seem to feel that the \$2.00 mentioned must be in cash, when, as a matter of fact, it may be wholly in cash, or wholly in credit, by virtue of a previous registration, or partly in cash and partly in such credit. With that understanding of the meaning of the above words there should be no further trouble.

Most cordially yours,

Attorney General

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