

MAINE STATE LEGISLATURE

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yes

March 22, 1944

~~George R. Seamon, Esq.~~
~~99 Water Street~~
~~Exeter, New Hampshire~~

Dear Mr. ~~Seamon~~ X

Your letter of the 17th instant addressed to the Attorney General has been submitted to me for consideration. I have taken the matter up with the Secretary of State, and he directs my attention to the last paragraph of Section 90 of Chapter 12 of our laws as amended in 1943 by Chapter 231, which is as follows:

"No motor truck or trailer having a rated carrying capacity of more than 1 1/2 tons, travelling in this state only in interstate commerce, and owned in a state wherein an excise or property tax shall have been paid on said vehicle, and which grants to Maine owned trucks and trailers the exemption herein contained shall be subject to this excise."

By Chapter 29, Section 1, which defines the terms used in the law, it is stated,

"The term 'motor truck' shall mean any motor vehicle designed or used for the conveyance of property."

I understand from your letter that the Marshall Transportation Company operates a fleet of buses carrying passengers from the State of New Hampshire into the State of Maine, these passengers being confined to employees in the Navy Yard at Kittery. The exemption referred to is the only one contained in our statutes and would not be applicable to buses carrying passengers. In fact, the Secretary of State has informed me that this exemption was added to the law in 1943 at the instance of interstate motor carriers of freight who appeared at the legislative committee hearings through counsel and various associations and urged that this law be enacted exempting motor trucks travelling in interstate commerce, the owners of which have paid an excise tax or property tax in the State of which these owners are residents.

Very truly yours,

Abraham Breitbard
Deputy Attorney General

~~AB.C~~