MAINE STATE LEGISLATURE

The following document is provided by the

LAW AND LEGISLATIVE DIGITAL LIBRARY

at the Maine State Law and Legislative Reference Library

http://legislature.maine.gov/lawlib

Reproduced from scanned originals with text recognition applied

(searchable text may contain some errors and/or omissions)

This document is from the files of the Office of the Maine Attorney General as transferred to the Maine State Law and Legislative Reference Library on January 19, 2022

May 29, 1947

To David H. Stevens, State Assessor
Re: Credit for Excise Paid

Your inquiry of May 22nd, relating to the credit for the excise tax paid on a motor vehicle transferred, or lost through casualty, in the same calendar year towards another vehicle, received. You also inquire hypothetically about credit on subsequent transfer towards vehicles purchased in lieu thereof.

Section 41 of Chapter 19 provides:

> "Only one such credit shall be allowed in any one calendar year."

I therefore advise you that credit may be allowed only once and that on all vehicles subsequent to the second, the full excise tax is to be paid.

Abraham Breitbard
Deputy Attorney General

AB:c