

MAINE STATE LEGISLATURE

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August 20, 1951

To Ernest H. Johnson, State Tax Assessor
Re: Sales Tax on Cars

I understand that you request an opinion whether an automobile or trailer bought outside Maine and intended for use outside Maine may be registered without evidence that the sales tax has been paid. The date of purchase, of course, is after July 1, 1951.

I understand this situation arises mainly in the case of service men who retain their Maine domiciles but are being moved about on orders.

If your representatives are satisfied with the facts, that the car will not be used in Maine, there can be no use tax. The sale having taken place outside Maine, there can be no sales tax.

Boyd L. Bailey
Assistant Attorney General

BLB:gd