

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**

November 30, 1954

710

To Honorable Norman Register, Tax Assessor, Dallas, Texas
Re: Taxation of Automobiles

. . . We have a general property tax. A vehicle, of course, is property. The property taxes go to the municipality. A vehicle is exempted from the general property tax if licensed for use on the roads. A condition prerequisite to license is the payment of an excise tax of 23 mills on each dollar of the maker's list price for the first or current year of the model, $16\frac{1}{2}$ mills for the second year, $12\frac{1}{2}$ mills for the third year, 9 mills for the fourth year, $5\frac{1}{2}$ mills for the fifth year and 3 mills for the sixth and each succeeding year.

In addition, there is a registration tax handled by the Secretary of State which, in the case of passenger automobiles is usually \$12 or \$14. This charge depends upon horse power: the tax for horse power 0 to 17 is \$10, from 18 to 24, it is \$12, from 25 to 30 is \$14 and 31 or over is \$16. Registration fees go into the State Highway fund.

You inquire whether the cities receive any part of our highway license fee. They do so only in State aid programs; there is no proportionate or percentage to which they are entitled.

You also inquire whether the cities receive any portion of the gasoline tax or the taxes derived from motor vehicles. My answer to that is the same. The State does have a program for aiding municipalities in maintaining some highways. Such aid is paid for from the highway fund and the highway fund consists of the proceeds of the gasoline tax, registration fee, driver's licenses, etc. . .

Boyd L. Bailey
Assistant Attorney General

BLB:gd