

MAINE STATE LEGISLATURE

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STATE OF MAINE

REPORT

OF THE

ATTORNEY GENERAL

For The Calendar Years

1963 - 1964

August 15, 1963

To: Ernest H. Johnson, State Tax Assessor

Re: Soldiers' and Sailors' Civil Relief Act

Your request of August 12, 1963, received for an opinion on the question of a nonresident serviceman stationed in Maine owning a house trailer on April 1 and not paying an excise tax or personal property tax under the Maine statute.

Chapter 22, section 15-A provides that "No motor vehicle or *house trailer* shall be registered under this chapter until the excise tax or personal property tax has been paid in accordance with Chapter 91-A, sections 124 and 126." This was enacted P. L. 1959, Chapter 308, section 3.

You request me to review Mr. Bailey's opinion of November 14, 1956, and let you know whether I agree with that opinion and whether I agree with your understanding or interpretation of that opinion.

In regard to the opinion of Mr. Bailey of November 14, 1956, I note that he states that the "Federal Law suspends the state law while the state law exempts certain vehicles and that is respectable argument for the procedure which is already in practice."

You have submitted the request of Mr. Birkenwald for a review of the opinion of Mr. Bailey of 1956, and a copy of Bulletin No. 6 of 1962, and I am of the opinion that your understanding and interpretation of the statute and the opinion of Mr. Bailey are correct, and section 5, Chapter 304, P. L. 1963, takes care of this situation where it provides that where a property tax is paid in accordance with this section and later registration of the vehicle is desired, a personal or real estate receipt shall be accepted by the registering agency in lieu of an excise tax receipt, provided that such tax receipt contains sufficient information to identify the vehicle.

It is our opinion that if the nonresident serviceman does not excise his house trailer in case it was in Maine on April 1st and the personal property tax is committed he would be subject to the personal property tax and not the excise tax.

Chapter 91-A, section 126 II House Trailers. "A. If paid prior to April 1st or if the house trailer is acquired or is brought into this State after April 1st the excise tax shall be paid in the place where the trailer is located" and section 127 of Chapter 91-A exempts from personal property tax "any vehicle owner who has paid the excise tax on his vehicle in accordance with sections 124 and 126 shall be exempt from personal property taxation of such vehicle for that year."

It is our opinion that the Soldiers' and Sailors' Civil Relief Act does not apply in the case of the serviceman paying a fee or tax to place a trailer on the public highway in Maine.

RALPH W. FARRIS

Assistant Attorney General

August 19, 1963

To: Colonel Robert Marx, Chief, Maine State Police

Re: Clarification of Section 113 B, Chapter 22