

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

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**Legislative Document**

**No. 1232**

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H. P. 845

House of Representatives, February 7, 1963

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Welch of Chapman.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-THREE

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**AN ACT Relating to Payment of Excise Tax on Farm Tractors.**

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Be it enacted by the People of the State of Maine, as follows:

**R. S., c. 91-A, § 124, sub-§ VI, ¶ A, amended.** Paragraph A of subsection VI of section 124 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 308 of the public laws of 1959, is amended to read as follows:

**'A.** Where the person seeking to pay the excise tax owned the vehicle, **including farm tractors**, on or before April 1st, the excise tax must be paid before property taxes for the year in question are committed to the collector, otherwise the owner is subject to a personal property tax.'