

# 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)

---

---

# ONE HUNDRED AND FIRST LEGISLATURE

---

---

**Legislative Document**

**No. 1269**

H. P. 884

House of Representatives, February 12, 1963

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

HARVEY R. PEASE, Clerk

Presented by Mr. Gilbert of Eddington.

---

---

## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-THREE

---

### AN ACT Relating to the Taxation of House Trailers.

---

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

**Sec. 1. R. S., c. 91-A, § 4-A, additional.** Chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 308 of the public laws of 1959, is amended by adding a new section 4-A, as follows:

‘Sec. 4-A. **House trailers.** House trailers are taxable as real estate provided they are in this State on or before April 1st and remain here after April 30th in any year. Any house trailer brought into the State on or before April 1st which shall be removed from the State before the succeeding May 1st in any year and shall thereafter be brought into the State again before the following December 31st shall be taxable as though the same had been in the State continuously from the time it was originally brought into the State. House trailers registered in this State for touring or pleasure and not remaining in any one municipality or unincorporated place for more than 30 days, except for storage only, shall be exempt from taxation under this section. Any house trailer owned by a nonresident of this State shall not be subject to taxation if said house trailer shall not remain in any one municipality or unincorporated place in this State for more than 30 consecutive days during the year. Nothing contained in this section shall be construed as changing the method of taxing house trailers and mobile homes held by a manufacturer or dealer as part of his stock in trade.’

**Sec. 2. R. S., c. 91-A, § 124, sub-§ VI, ¶ D, additional.** 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 by adding a new paragraph D, to read as follows:

**‘D. This subsection shall not apply to house trailers.’**

**Sec. 3. R. S., c. 91-A, § 127, amended.** Section 127 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 :

**‘Sec. 127. Exempt from personal property taxation.** Any vehicle owner, **except the owner of a house trailer**, 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.’

**Sec. 4. R. S., c. 91-A, § 128, amended.** Section 128 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 :

**‘Sec. 128. Tax paid before registration.** No vehicle shall be registered under chapter 22 or chapter 24 until the excise tax or personal property tax **or real estate tax** has been paid in accordance with sections 124 and 126.

**I. Exempt status.** Where a personal tax is to be paid as a prerequisite to registration, the exempt status of the vehicle shall be determined by section 125.’