

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

Legislative Document

No. 1291

S. P. 464

In Senate, February 12, 1963

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

CHESTER T. WINSLOW, Secretary

Presented by Senator Wyman of Washington.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-THREE

AN ACT Relating to Excise Tax on Motor Vehicles Owned by Domestic Corporations, Partnerships and Charitable Institutions.

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

Sec. 1. R. S., c. 91-A, § 125, sub-§§ VII and VIII, amended. Subsections VII and VIII of section 125 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 308 of the public laws of 1959, are amended to read as follows :

‘VII. Benevolent and charitable institutions. Vehicles owned and used solely for their own purposes by benevolent and charitable institutions incorporated by this State and entitled to property tax exemption in accordance with section 10, subsection II ;

VIII. Literary and scientific institutions. Vehicles owned and used solely for their own purposes by literary and scientific institutions and entitled to property tax exemption in accordance with section 10, subsection II ;’

Sec. 2. R. S., c. 91-A, § 126, sub-§ III, ¶¶ A and C, amended. Paragraphs A and C of subsection III of section 126 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 308 of the public laws of 1961, are amended to read as follows :

‘A. If the motor vehicle is owned by ~~a~~ **an individual** resident of this State, or a **domestic corporation**, the excise tax shall be paid in the place where the owner resides.’

‘C. If the motor vehicle is owned by a **partnership or a foreign corporation**, the excise tax shall be paid in the place where the motor vehicle is customarily kept ; or if there is no such customary place of keeping, to the State.’