

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

Legislative Document

No. 1550

H. P. 1083

House of Representatives, May 2, 1963

Reported by Mr. Albair from Committee on Taxation. Printed under Joint Rules No. 10.

HARVEY R. PEASE, Clerk

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. 22, § 15-A, amended. Section 15-A of chapter 22 of the Revised Statutes, as enacted by section 3 of chapter 308 of the public laws of 1959, is amended to read as follows :

‘**Sec. 15-A. Payment of excise, personal property or real estate tax before registration.** No motor vehicle or house trailer shall be registered under this chapter until the excise tax or personal property tax or real estate tax has been paid in accordance with chapter 91-A, sections 4, 124 and 126.’

Sec. 2. R. S., c. 91-A, § 4, amended. Section 4 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955 and as amended by chapter 55 of the public laws of 1957, is further amended to read as follows :

‘**Sec. 4. Real estate; tax definition.** Real estate, for the purposes of taxation, shall include all lands in the State and all buildings, **house trailers** and other things affixed to the same, together with the water power, shore privileges and rights, forests and mineral deposits appertaining thereto; interests and improvements in land, the fee of which is in the State; interests by contract or otherwise in real estate exempt from taxation; and lines of electric light and power companies. Buildings and **house trailers** on leased land or on land not owned by the owner of the buildings, when situated in any municipality, shall be considered real estate for purposes of taxation and shall be taxed in the municipality where said land is located; but when such buildings and **house trailers** are located in the unorganized territory they shall be assessed and taxed as personal property in the place where located.’

Sec. 3. R. S., c. 91-A, § 123, amended. The first paragraph of section 123 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:

‘The following words and phrases as used in sections 4 and 123 to 132 shall have the following meanings:’

Sec. 4. R. S., c. 91-A, § 123, sub-§ I, ¶ C, repealed. Paragraph C of subsection I of section 123 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 308 of the public laws of 1959, is repealed.

Sec. 5. R. S., c. 91-A, § 124, sub-§ VI, ¶ C, amended. Paragraph C 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:

‘C. Where a ~~personal~~ property tax is paid in accordance with this section and later registration of the vehicle is desired, a personal property **or real estate** tax receipt shall be accepted by the registering agency in lieu of an excise tax receipt, provided such tax receipt contains sufficient information to identify the vehicle.’

Sec. 6. 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. Where an excise tax is paid on a house trailer and said house trailer is later in the same year assessed as real estate, the excise tax paid shall be allowed as a credit on the real estate tax.’

Sec. 7. 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 property **or real estate** tax is to be paid as a prerequisite to registration, the exempt status of the vehicle shall be determined by section 125.’