

ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

H. P. 8

Office of the Clerk of the House

No. 8

Filed December 18, 1964 under Joint Rule 19A by Mr. Anderson of Orono. To pe printed and delivered to the House of Representatives of the 102nd Legislature.

HARVEY R. PEASE, Clerk Presented by Mr. Anderson of Orono, by request.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SIXTY-FIVE

AN ACT Clarifying Excise Taxes and Fees for Camp Trailers.

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

Sec. 1. R. S., T. 29, § 244, amended. The first paragraph of section 244 of Title 29 of the Revised Statutes is amended to read as follows:

'The annual fees for the registration of trailers and camp trailers shall be in accordance with this section and shall accompany the application for registration.'

Sec. 2. R. S., T. 29, § 244, amended. The 5th paragraph of section 244 of Title 29 of the Revised Statutes is amended to read as follows:

'House trailers and camp trailers of the covered wagon type shall be registered and pay a fee of \$5 for such registration.'

Sec. 3. R. S., T. 36, § 1481, sub-§ 1, amended. The first line of subsection 1 of section 1481 of Title 36 of the Revised Statutes is amended to read as follows:

'r. House trailer. "House trailer", not including camp trailer, means:'

Sec. 4. R. S., T. 36, § 1481, sub-§ 1-A, additional. Section 1481 of Title 36 of the Revised Statutes is amended by adding a new subsection 1-A to read as follows:

'I-A. Camp trailer. "Camp trailer" means:

A. A trailer of single axle design but not over 22 feet overall, including the hitch and rear bumper, used primarily or exclusively for vacation and recreational purposes but not for business use, or

B. A tent-trailer, being that type manufactured or homemade, which consists of a platform, shell or box, with means of attaching a tent permanently or temporarily to provide sleeping or temporary shelter, or both, for vacation or recreational purposes but not for business use.'

Sec. 5. R. S., T. 36, § 1482, sub-§ 1, ¶ A-1, additional. Subsection 1 of section 1482 of Title 36 of the Revised Statutes is amended by adding a new paragraph A-1 to read as follows:

'A-1. Camp trailers. For the privilege of operating a camp trailer upon the public ways, each camp trailer to be so operated shall be subject to such excise tax as follows: A sum equal to $12\frac{1}{2}$ mills on each dollar of the maker's list price or actual cost, if homemade, for the first or current year of model, 10 mills for the 2nd year, 8 mills for the 3rd year and 6 mills for the 4th and succeeding years. The minimum tax shall be \$5.'

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