

ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 187

H. P. 166 House of Representatives, January 14, 1965 Referred to Committee on Taxation. Sen: up for concurrence and ordered printed.

JEROME G. PLANTE, Clerk

Presented by Mr. Anderson of Orono.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SIXTY-FIVE

AN ACT Relating to Excise Taxes on Motor Vehicles Owned by Residents on Reservation of Penobscot Tribe of Indians.

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

Sec. 1. R. S., T. 22, § 4790, amended. The first sentence of section 4790 of Title 22 of the Revised Statutes is amended to read as follows:

'All excise taxes on motor vehicles owned by members of the Penobscot Tribe of Indians **or persons** who live on the reservation shall be paid to the tribal clerk who shall hold and disburse the proceeds for the benefit of the tribe in accordance with the vote of the tribal committee.'

Sec. 2. R. S., T. 36, § 1484, sub-§ 3, ¶ A, amended. Paragraph A of subsection 3 of section 1484 of Title 36 of the Revised Statutes is amended to read as follows:

'A. If the motor vehicle is owned by an individual resident of this State, or a domestic corporation, the excise tax shall be paid in the place where the owner resides; the excise tax for motor vehicles owned by members of the Penobscot Tribe of Indians **or persons** living on the reservation shall be paid to the tribal clerk thereof.'

Sec. 3. R. S., T. 36, § 1487, sub-§ 3, amended. Subsection 3 of section 1487 of Title 36 of the Revised Statutes is amended to read as follows:

'3. Tribal clerk. Excise taxes of members of the Penobscot Tribe of Indians **or persons** who live on the reservation shall be collected by the tribal clerk who shall hold and disburse the proceeds for the benefit of the tribe in accordance with Title 22, section 4790.'