

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 219

S. P. 48

In Senate, January 13, 1965

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

EDWIN H. PERT, Secretary

Presented by Senator Brown of Hancock.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-FIVE

AN ACT Relating to Excise Tax on Aircraft Kept at County Owned Airports.

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

Sec. 1. R. S., T. 36, § 1484, sub-§ 1, ¶ B, amended. Paragraph B of subsection 1 of section 1484 of Title 36 of the Revised Statutes is amended to read as follows:

'B. The excise tax on aircraft customarily kept at a municipally owned **or county owned** airport or seaplane base shall be paid to the municipality **or county** which owns the airport or seaplane base.'

Sec. 2. R. S., T. 36, § 1487, sub-§ 1, amended. Subsection 1 of section 1487 of Title 36 of the Revised Statutes is amended to read as follows:

'1. Municipal tax collector. In ~~municipalities~~ **the case of a municipally owned airport or seaplane base** the municipal tax collector or such other person as the municipality may designate shall collect such excise tax and shall deposit the money received with the municipal treasurer monthly.

A. Such collector shall report to the municipal officers at the end of the municipal year, showing the total amount of excise tax collected by him and the amounts applying to each year.

1-A. County treasurer. In the case of a county owned airport or seaplane base the county treasurer or such other person as the county commissioners may designate shall collect such excise tax and shall deposit the money received with the county treasurer monthly.

A. Such collector shall report to the county commissioners at the end of the county year, showing the total amount of excise tax collected by him and the amounts applying to each year.'