

# ONE HUNDRED AND SECOND LEGISLATURE

### Legislative Document

### No. 1034

H. P. 781 House of Representatives, February 9, 1965 Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

Presented by Mr. Katz of Augusta.

### JEROME G. PLANTE, Clerk

## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SIXTY-FIVE

#### AN ACT Relating to Excise Tax on Aircraft.

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

**R. S., T. 36, § 1482, sub-§ 1, ¶ A, amended.** Paragraph A of subsection 1 of section 1482 of Title 36 of the Revised Statutes is amended to read as follows:

'A. Aircraft. For the privileges of operating aircraft within this State, each heavier and lighter than air aircraft so operated and owned or controlled by a resident of this State, or a nonresident operating for compensation or hire within this State and required to register under Title 6, shall be subject to such excise tax as follows: A sam equal to 23 mills on each dollar of the maker's list price for the first or current year of model, 161/2 mills for the 2nd year, 121/2 mills for the 3rd year, 9 mills for the th year, 51/2 mills for the 5th year and 3 mills for the 6th and succeeding vears. The minimum tax shell be \$70 0-1,000 pounds maximum gross takeoff weight, \$10; 1,001 to 2,000, \$15; 2,001 to 3,000, \$25; 3,001 to 4,000, \$35; 4,001 to 5,000, \$45, and pro rated, with \$10 additional for each additional 1,000 pounds of maximum gross takeoff weight except that for aircraft manufactured more than 10 years prior to the date the excise tax becomes due, the amount of such tax shall be at a rate  $\frac{1}{2}$  of the above rates, with a minimum tax of \$10.'