

MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

Legislative Document

No. 251

S. P. 122

In Senate, January 19, 1967

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

JERROLD B. SPEERS, Secretary

Presented by Senator Young of Hancock.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-SEVEN

AN ACT Relating to the Place of Taxation of Camp Trailers.

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

Sec. 1. R. S., T. 36, § 603, sub-§ 2, ¶ G, amended. Paragraph G of subsection 2 of section 603 of Title 36 of the Revised Statutes is amended to read as follows:

G. All house and camp trailers, as defined in section 1481, except those taxed as stock in trade.

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

2. House and camp trailers.

A. If paid prior to April 1st, or if the house or camp trailer is acquired or is brought into this State after April 1st, the excise tax shall be paid in the place where the trailer is located.

B. If paid on or after April 1st, the excise tax shall be paid in the place where the trailer was located on April 1st.