## MAINE STATE LEGISLATURE

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## ONE HUNDRED AND FOURTH LEGISLATURE

## Legislative Document

No. 149

S. P. 46
Referred to Committee on Taxation. Sent down for concurrence and ordered printed.

JERROLD B. SPEERS, Secretary

Presented by Mr. Martin of Piscataguis.

## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SIXTY-NINE

AN ACT Relating to Motor Vehicle Tax Credits.

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

R. S., T. 36, § 1482, sub-§ 5, amended. The first sentence of subsection 5 of section 1482 of Title 36 of the Revised Statutes is amended to read as follows: Any owner who paid the excise or property tax for a vehicle the ownership of which is transferred, or which is subsequently totally lost by fire, theft or accident or which is subsequently totally junked or abandoned, in the same calendar year, shall be entitled to a credit to the maximum amount of the tax previously paid in such year for any one vehicle toward the tax for such other vehicles, regardless of the number of transfers, which may be required of him in the same calendar year.