

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 150

S. P. 47

In Senate, January 14, 1969

Referred to Committee on Taxation. Sent down for concurrence and Ordered Printed.

JERROLD B. SPEERS, Secretary

Presented by Mr. Hanson of Kennebec.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-NINE

**AN ACT Relating to Sales and Use Tax on Property Registered for Use in
Maine.**

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

R. S., T. 36, § 1755, amended. Section 1755 of Title 36 of the Revised Statutes is amended to read as follows :

§ 1755. No registration unless tax paid

Whenever any tangible personal property whose sale or use is subject to tax under chapters 211 to 225 is required to be registered for use within this State by any law other than this, the applicant for registration, whether or not the owner, shall himself ~~pay~~ **be liable** for the sales tax or use tax shall prove that said tax is not owing ~~as a prerequisite to the granting of such registration.~~ Such applicant shall file with the registering agency a certificate in such form as may be prescribed by the Tax Assessor containing the name of vendor, date of purchase, sale price and such other information as may be pertinent to determination of tax liability; and the registering agency shall forward such certificate promptly to the Bureau of Taxation.