

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

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Legislative Document

No. 1647

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H. P. 1196 House of Representatives, March 17, 1971  
Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Stillings of Berwick.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-ONE

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AN ACT Relating to Excise Tax on Motor Vehicles.

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

Sec. 1. R. S., T. 29, § 109, repealed and replaced. Section 109 of Title 29 of the Revised Statutes is repealed and the following enacted in place thereof:

§ 109. Payment of excise, personal property or real estate tax before registration

1. Motor vehicles. No motor vehicle shall be registered under this Title until the excise tax has been paid in accordance with Title 36, sections 1482 and 1484.

2. House trailers. No house trailer shall be registered under this Title until the excise tax, personal property tax or real estate tax has been paid in accordance with Title 36, sections 551, 1482 and 1484.

Sec. 2. R. S., T. 36, § 1482, sub-§ 6, ¶¶ A and C, amended. Paragraphs A and C of subsection 6 of section 1482 of Title 36 of the Revised Statutes are amended to read as follows:

A. Except in the case of a motor vehicle, ~~Where~~ where the person seeking to pay the excise tax owned the vehicle on or before April 1st, the excise tax must be paid before property taxes for the year in question are committed to the collector, otherwise the owner is subject to a personal property tax.

C. Except in the case of a motor vehicle, ~~Where~~ where a property tax is paid and later registration of the vehicle is desired, a personal property or real estate tax receipt shall be accepted by the registering agency in lieu of

**an excise tax receipt, provided such tax receipt contains sufficient information to identify the vehicle.**

#### STATEMENT OF FACT

The purpose of this legislation is to eliminate the possibility now present in the law of an owner of a registered motor vehicle being able to pay, as a condition of registration, a personal property tax on said vehicle, in lieu of an excise tax, which is less than the excise tax.