

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

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Legislative Document

No. 1636

H. P. 1264

House of Representatives, March 26, 1973

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

E. LOUISE LINCOLN, Clerk

Presented by Mr. Curtis of Orono.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-THREE

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**AN ACT Relating to Motor Vehicle Excise Tax.**

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

**Sec. 1. R. S., T. 36, § 1484, sub-§ 3, ¶ A, amended.** Paragraph A of subsection 3 of section 1484 of Title 36 of the Revised Statutes, as amended by section 4 of chapter 465 of the public laws of 1967, is further amended to read as follows:

**A.** If the motor vehicle is owned by an individual resident of this State ~~or a domestic corporation~~, the excise tax shall be paid in the place where the owner resides; the excise tax for motor vehicles owned by residents of the various Indian reservations shall be paid to the tribal clerks thereof.

**Sec. 2. R. S., T. 36, § 1484, sub-§ 3, ¶ C, amended.** Paragraph C of subsection 3 of section 1484 of Title 36 of the Revised Statutes is amended to read as follows:

**C.** If the motor vehicle is owned by a partnership or a ~~foreign~~ corporation, the excise tax shall be paid in the place where the motor vehicle is customarily kept; or if there is no such customary place of keeping, to the State.

STATEMENT OF FACT

The purpose of this bill is to have the excise tax on motor vehicles of corporations paid where such motor vehicles are customarily kept.