

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

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Legislative Document

No. 1727

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H. P. 1321

House of Representatives, April 2, 1973

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

E. LOUISE LINCOLN, Clerk

Presented by Mr. Pontbriand of Auburn.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-THREE

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**AN ACT Providing for Payment of Sales Tax on Motor  
Vehicles at Time of Registration.**

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

**R. S., T. 36, § 1952, amended.** The first sentence of section 1952 of Title 36 of the Revised Statutes is amended to read as follows:

The taxes imposed by chapters 211 to 225 shall be due and payable at the time of the sale; or, in the case of tax on rental for living quarters, at the time the rental is payable; **or in the case of tax on a motor vehicle, the taxes shall be due and payable by the purchaser at the time and place of registration of such motor vehicle.**

FISCAL NOTE

It is estimated that this bill would show an average gain of 20 days in receipt of motor vehicle sales tax revenue and approximately \$48,000 in 1973-74 in gain in return on deposits and \$52,000 in 1974-75. Sales tax expenses and personnel would be reduced approximately \$49,000.

STATEMENT OF FACT

The purpose of this bill is reflected in the title.