

MAINE STATE LEGISLATURE

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(New Title)
New Draft of H. P. 1272, L. D. 1646

ONE HUNDRED AND SIXTH LEGISLATURE

Legislative Document

No. 1921

H. P. 1493 House of Representatives, May 9, 1973
Reported by Mr. Susi from Committee on Taxation and printed under
Joint Rules No. 18.

E. LOUISE LINCOLN, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-THREE

**AN ACT Exempting Motor Vehicles Purchased by Nonresidents from
Sales Tax.**

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

R. S., T. 36, § 1760, sub-§ 23, amended. Subsection 23 of section 1760 of Title 36 of the Revised Statutes is amended to read as follows:

23. **Motor vehicles.** ~~Passenger automobiles~~ **Motor vehicles** purchased by a nonresident and intended to be driven or transported outside the State immediately upon delivery by the seller. **If such motor vehicle is registered for use in Maine within 6 months of the date of purchase, the person seeking registration shall be liable for use tax on the basis of the original purchase price.**