

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 1018

S. P. 293

In Senate, March 12, 1975

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

HARRY N. STARBRANCH, Secretary

Presented by Senator Curtis of Penobscot.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT Relating to Motor Vehicle Excise Tax.

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

Sec. 1. 36 MRSA § 1484, sub-§ 3, ¶ A, as last amended by PL 1967, c. 465, § 4, is further amended to read:

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. 36 MRSA § 1484, sub-§ 3, ¶ C, is amended to read:

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.