

MAINE STATE LEGISLATURE

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EIGHTY-THIRD LEGISLATURE

House Document

No. 357

H. P. 1089

House of Representatives, Mar. 9, 1927.

Referred to Committee on Taxation and 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Piper of Jackman.

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND TWENTY-SEVEN

AN ACT to Provide Equitable and Uniform Taxation for
Motor Vehicles.

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

Chapter nine of the revised statutes is hereby amended by
2 adding thereto sections seventy-six to eighty-five, both inclu-
3 sive, as follows:

**EQUITABLE AND UNIFORM TAXATION FOR
MOTOR VEHICLES.**

'Sect. 76. An excise shall be levied annually as herein
2 provided with respect to each calendar year for the privi-
3 lege of operating upon the public ways each motor vehicle
4 to be so operated, subject to the provisions of section eighty-

5 two, as follows: a sum equal to twenty-five mills on each
6 dollar of the maker's list price for the first or current year
7 of model, twenty-one mills for the second year, sixteen mills
8 for the third year, eleven mills for the fourth year, seven
9 mills for the fifth year and four mills for the sixth and
10 succeeding years; provided, however, that persons regis-
11 tering under the provisions of sections thirty-four and
12 seventy-five of chapter two hundred eleven of the public
13 laws of nineteen hundred twenty-one, the state and political
14 subdivisions thereof, bona fide dealers or manufacturers of
15 motor vehicles, which motor vehicles are solely for the
16 purpose of demonstration and sale and which constitute
17 stock in trade, telephone and telegraph companies subject
18 to the excise tax set forth in chapter nine of the revised
19 statutes in sections thirty-six to forty-two, express com-
20 panies subject to the excise tax as set forth in chapter nine
21 of the revised statutes in sections forty-three to forty-six,
22 both inclusive, railroad companies subject to the excise tax
23 set forth in chapter nine of the revised statutes, sections
24 twenty-five to thirty-five, both inclusive, excepting, how-
25 ever, motor busses used for the transportation of passengers
26 for hire, shall not be subject to the excise herein provided.

'Sect. 77. In making the commitment to the constable or
2 to the collector in any town or city for levy of tax on any
3 motor vehicle, the assessors of each town and city shall
4 deduct the valuation of any motor vehicle on which an
5 excise has been paid under this statute for that year from

6 the valuation of said motor vehicle as determined by said
7 assessors on April 1st of that year.

'Sect. 78. No motor vehicle owned or controlled by a
2 resident of this state shall be registered under the provisions
3 of chapter two hundred eleven of the public laws of nineteen
4 hundred twenty-one and acts amendatory thereof and addi-
5 tional thereto until the owner or person controlling the same
6 has paid the excise tax herein provided to the city or town
7 wherein he resides.

'Sect. 79. Any owner who has paid said excise tax for a
2 motor vehicle the ownership of which is transferred, or
3 which is subsequently totally lost by fire, theft or accident,
4 in the same calendar year, shall be entitled to a credit to
5 the amount of such tax towards an excise tax for another
6 motor vehicle which may be required of him in the same
7 calendar year. No portion of any excise tax once paid
8 shall be repaid to any person; and from October first to
9 December thirty-first such credit shall not exceed one-third
10 of the amount of the original tax.

'Sect. 80. Receipts for the payment of this excise tax
2 shall be in the form prescribed by the secretary of state.
3 They shall be issued in duplicate, and one copy shall be
4 delivered to the secretary of state, at the time application
5 is made for registration of the motor vehicle, and filed with
6 the application.

'Sect. 81. The treasurer of each city, or such other person
2 as the city government may designate, and the treasurer of

3 each town shall collect such excise tax and issue to each
4 person paying it, the receipt therefor prescribed in section
5 eighty.

'Sect. 82. The excise tax under the provisions of this
2 chapter during the period beginning with September first
3 and ending with December thirty-first shall be one-third
4 of the sum named in section seventy-six.

'Sect. 83. Each designated city official and treasurer of
2 each town shall keep an account of the money received by
3 him for said excise taxes, and deposit the same in the city
4 or town treasury on the last Saturday of each month, to be
5 used for the general purposes of the city or town. Failure
6 so to deposit shall be cause for immediate removal from
7 office.

'Sect. 84. The town treasurer of any adjacent town or
2 the city treasurer of any adjacent city shall receive the
3 excise tax and issue the receipt prescribed therefor under
4 this chapter to persons residing in unorganized places in
5 any county. Such fees shall be for the use of the town in
6 which such tax is paid.

'Sect. 85. Any person wilfully making any false state-
2 ment to any person charged with the duty of receiving this
3 tax and issuing the receipt therefor, when making statement
4 for the purpose of the levy of said tax hereunder, shall be
5 fined not more than twenty-five dollars.'