

MAINE STATE LEGISLATURE

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NEW DRAFT

EIGHTY - THIRD LEGISLATURE

House Document

No. 625

H. P. 1301

House of Representatives, Apr. 8, 1927.

Reported by Majority of Committee on Taxation and both reports tabled by Mr. Hale pending acceptance of either and new draft ordered printed.

CLYDE R. CHAPMAN, Clerk.

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 in-
3 clusive, as follows:

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, eighteen mills for the second year, fourteen mills

8 for the third year, 10 mills for the fourth year, six mills
9 for the fifth year and four mills for the sixth and succeed-
10 ing years; provided, however, that persons registering under
11 the provisions of sections thirty-four and seventy-five of
12 chapter two hundred eleven of the public laws of nineteen
13 hundred twenty-one, the state and political subdivisions
14 thereof, bona fide dealers or manufacturers of motor ve-
15 hicles, which motor vehicles are solely for the purpose of
16 demonstration and sale and which constitute stock in trade,
17 telephone and telegraph companies subject to the excise
18 tax set forth in chapter nine of the revised statutes in sec-
19 tions thirty-six to forty-two, express companies subject to
20 the excise tax as set forth in chapter nine of the revised
21 statutes in sections forty-three to forty-six, both inclusive,
22 railroad companies subject to the excise tax set forth in
23 chapter nine of the revised statutes, sections twenty-five to
24 thirty-five, both inclusive, excepting, however, motor busses
25 used for the transportation of passengers for hire, shall not
26 be subject to the excise herein provided.

Sect. 77. Any automobile owner, who has paid the excise
2 tax on his motor vehicle for the year to a city or town as
3 herein provided, shall be exempt from further or other
4 taxation on said motor vehicle for that year by said city
5 or town.

Sect. 78. No motor vehicle owned or controlled by a resi-
2 dent of this state shall be registered under the provisions
3 of chapter two hundred eleven of the public laws of nine-

4 teen hundred twenty-one and acts amendatory thereof and
5 additional thereto until the owner or person controlling the
6 same has paid the excise tax herein provided to the city
7 or town 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 the
5 amount of such tax towards an excise tax for another motor
6 vehicle which may be required of him in the same calendar
7 year. No portion of any excise tax once paid shall be re-
8 paid to any person; and from October first to December
9 thirty-first such credit shall not exceed one-third of the
10 amount of the original tax.

Sect. 80. Receipts for the payment of this excise tax shall
2 be in the form prescribed by the secretary of state. They
3 shall be issued in duplicate, and one copy shall be delivered
4 to the secretary of state, at the time application is made
5 for registration of the motor vehicle, and filed with the
6 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 of
4 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 the
2 city treasurer of any adjacent city shall receive the excise
3 tax and issue the receipt prescribed therefor under this
4 chapter to persons residing in unorganized places in any
5 county. Such fees shall be for the use of the town in which
6 such tax is paid.

Sect. 85. Any person wilfully making any false statement
2 to any person charged with the duty of receiving this tax
3 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.