

MAINE STATE LEGISLATURE

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EIGHTY - THIRD LEGISLATURE

Senate Document

No. 138

S. P. 359

In Senate, Feb. 24, 1927.

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

ROYDEN V. BROWN, Secretary.

Presented by Senator Douglas of Hancock.

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 threto sections seventy-six to eighty-five, both in-
3 clusive, 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 privilege
3 of operating upon the public ways each motor vehicle to be
4 so operated, subject to the provisions of section eighty-two,

5 as follows: a sum equal to twenty-five mills on each dol-
6 lar of the maker's list price for the first or current year of
7 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 register-
11 ing under the provisions of sections thirty-four and seventy-
12 five of chapter two hundred and eleven of the public laws
13 of nineteen hundred and 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 section thirty-six to forty-two, express compa-
20 nies 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 however,
25 motor busses used for the transportation of passengers for
26 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 ex-
5 cise 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 first of that year.

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 and eleven of the public laws of
4 nineteen hundred and twenty-one and acts amendatory
5 thereof and additional thereto until the owner or person
6 controlling the same has paid the excise tax herein provided
7 to the city 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
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 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 ap-
6 plication.

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
5 be used for the general purposes of the city or town. Fail-
6 ure 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 ex-
3 cise 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.'