

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

EIGHTY-FOURTH LEGISLATURE

House Document

No. 101

H. P. 340 House of Representatives, January 30, 1929.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Jackson of Portland.

STATE OF MAINE

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

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 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 dollar
6 of the maker's list price for the first or current year of mod-

7 el, eighteen mills for the second year, fourteen mills for the
8 third year, ten mills for the fourth year, six mills for the
9 fifth year and four mills for the sixth and succeeding years;
10 provided, however, that persons registering under the pro-
11 visions of sections thirty-four and seventy-five of chapter
12 two hundred eleven of the public laws of nineteen hundred
13 twenty-one, the state and political subdivisions thereof,
14 bona fide dealers or manufacturers of motor vehicles, which
15 motor vehicles are solely for the purpose of demonstration
16 and sale and which constitute stock in trade, telephone and
17 telegraph companies subject to the excise tax set forth in
18 chapter nine of the revised statutes in sections thirty-six
19 to forty-two, express companies subject to the excise tax
20 as set forth in chapter nine of the revised statutes in sec-
21 tions forty-three to forty-six, both inclusive, railroad com-
22 panies subject to the excise tax set forth in chapter nine of
23 the revised statutes, sections twenty-five to thirty-five, both
24 inclusive, excepting, however, motor busses used for the
25 transportation of passengers for hire, shall not be subject
26 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 or
5 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 had 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
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 de-
4 livered to the secretary of state, at the time application is
5 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 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
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 for
4 the purpose of the levy of said tax hereunder, shall be fined
5 not more than twenty-five dollars.' *