

MAINE STATE LEGISLATURE

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EIGHTY-FOURTH LEGISLATURE

House Document

No. 340

H. P. 1056 House of Representatives, Feb. 12, 1929.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Carleton of Portland.

STATE OF MAINE

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

AN ACT to Levy an Excise Tax Upon Vehicles in This and
Other States.

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

Section 1. The manager or owner of each motor vehicle
2 which is operated over any highway in the state for the
3 purpose of carrying for hire, passengers, from a point out-
4 side the state to another point outside the state, from a
5 point within the state to a point outside the state or from
6 a point outside the state to a point within the state, shall
7 semi-annually file with the secretary of the state of Maine,
8 on blanks to be prescribed by him and furnished on request,

9 a sworn statement of the name and address of such manager
10 or owner, the number of miles of highway in the state over
11 which each motor vehicle owned or managed by him shall
12 have operated during the six months period as set forth in
13 section two of this act, together with such other informa-
14 tion as the said secretary of state shall require and said
15 manager or owner shall pay to the treasurer of Maine as
16 an excise on the use of such highway, one cent for each
17 mile so used, which tax shall be computed and paid every
18 six months by such manager or owner at the time of filing
19 said statements.

Sect. 2. Such manager or owner shall on or before the
2 first day of February, nineteen hundred thirty, file such
3 sworn statement referred to in said section one, setting
4 forth the number of miles of highway in the state over
5 which each motor vehicle managed or owned by him shall
6 have operated during the period from the time this act
7 goes into effect to the thirty-first day of December, nineteen
8 hundred twenty-nine, and on or before the first day of
9 August of each year after nineteen hundred twenty-nine;
10 shall file such sworn statement referred to in said section
11 one, setting forth the number of miles of highway in the
12 state over which each motor vehicle managed or owned
13 by him shall have operated during the six months ending
14 on the thirtieth day of the last preceding June, and on or
15 before the first day of February of each year after nine-
16 teen hundred thirty, shall file such sworn statement referred

17 to in said section one, setting forth the number of miles of
18 highway in the state over which each motor vehicle managed
19 or owned by him shall have operated during the six months
20 ending on the thirty-first day of the last preceding December.

Sect. 3. Within thirty days from the taking effect of this
2 act, the secretary of state shall prepare at the expense of
3 the state, blanks to obtain the information set forth in the
4 preceding two sections and such other information as the
5 secretary of state shall deem essential, and shall send such
6 blanks upon request to all managers or owners of motor
7 vehicles, operating or about to operate as set forth in sec-
8 tion one.

Sect. 4. Upon demand of the secretary of state, any non-
2 resident manager or owner referred to in said sections one
3 and two, or any manager or owner, whether individual,
4 partnership or corporation, which have not been engaged
5 in such business continuously and without interruption for
6 two years immediately preceding the date of the taking
7 effect of this act, shall either file a bond in the office of the
8 state treasurer, running to him and his successor in office
9 in the penal sum of five hundred dollars with two sureties,
10 residents of the state, or a surety company authorized to do
11 business in this state, all sureties to be subject to the ap-
12 proval of the secretary of state, conditioned to pay said tax
13 to the treasurer of this state within thirty days after demand
14 therefor, or deposit with the state treasurer the sum of five
15 hundred dollars in cash as security for the fulfillment of

16 the conditions of this act by said manager or owner, and
17 for the payment of said tax when assessed; and in case
18 said tax is not paid within thirty days after demand there-
19 for, said treasurer or his successor may apply said five
20 hundred dollars toward the payment of such tax and any
21 surplus after payment of all such taxes, shall be returned
22 by said state treasurer to the manager or owner upon de-
23 mand.

Whenever any such manager or owner files with said sec-
2 retary of state a statement under oath that he has ceased
3 to operate motor vehicles, as set forth in section one of
4 this act, and that he does not intend to so operate for the
5 period of one year next, following, and has fully complied
6 with the provisions of this act and paid all such taxes in
7 full, then said treasurer shall pay over to such manager or
8 owner, the deposit made by him, or whatever portion there-
9 of is left remaining after the payment of any tax then due
10 or becoming due by reason of this act.

Sect. 5. The tax paid as hereinbefore provided shall be
2 applied in maintaining and repairing the highways of the
3 state in the same manner and in the same proportions as
4 the excise tax upon internal combustion engine fuels sold
5 within this state.

Sect. 6. The secretary of state shall suspend the regis-
2 tration of any motor vehicle or refuse to register any motor
3 vehicle whose manager or owner shall fail to comply with
4 all the provisions of this act during the period for which

5 such failure shall continue.

Any manager or owner operating a motor vehicle under
2 any of the preceding sections of this act, who shall make
3 any false or fraudulent statements or returns, required here-
4 under, or who shall evade or violate any of the provisions
5 of this act, shall be fined not more than two thousand dol-
6 lars. Whenever any such manager or owner shall fail to
7 pay any tax due under this act as set forth herein, the
8 attorney-general of this state may enforce payment of such
9 tax by civil action, either by an action on said bond, if one
10 be given, and or by an action against such manager or owner
11 for the amount of such tax in a court of competent juris-
12 diction, or said tax may be deducted from the amount so
13 deposited and an action brought against such manager or
14 owner for the balance of the tax, if any.

Sect. 7. Unless and until each non-resident person, firm
2 or corporation, subject to the provisions of this act shall
3 notify the secretary of state of the name and address of an
4 adult person within this state upon whom service of process
5 against him, or such firm or corporation may be made, or
6 a notice to him or it, may be had, the secretary of this state
7 shall be his or its agent for the service of process or the
8 receipt of notice under this act and any service made upon
9 or notice given to the secretary of state, as such agent shall
10 be of the same validity and effect, as if such process had
11 been served upon, or such notice given to the duly con-
12 stituted resident agent of such person, firm or corporation,

13 excepting however, the secretary of state shall in all cases
14 send a notice by mail, addressed to the manager or owner
15 at his address, if such address be given to the secretary,
16 informing such manager or owner of the suspension of his
17 registration, or refusal to register any motor vehicles for
18 the non-compliance of the terms of this act.

Sect. 8. The provisions of this act shall not apply to
2 managers or owners of motor vehicles either within or
3 without the state, carrying passengers for hire from points
4 as set forth in section one, who do not operate such motor
5 vehicles more than twice a week within the limits of the
6 state, nor to managers or owners of motor vehicles carrying
7 passengers for hire to a point within the state not more than
8 five miles from the boundary line of the state.

Sect. 9. The adjudication of any portion of this act to be
2 unconstitutional or invalid shall not affect the validity of
3 any other portion hereof.