

MAINE STATE LEGISLATURE

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NEW DRAFT

EIGHTY-FOURTH LEGISLATURE

House Document

No. 787

H. P. 1727 House of Representatives, March 29, 1929.

Reported by Mr. Locke from Committee on Taxation and
laid on table to be printed under joint rules.

CLYDE R. CHAPMAN, Clerk.

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
2 by adding thereto sections seventy-six to eighty-five, both
3 inclusive, 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
5 eighty-two, as follows: a sum equal to twenty-three mills
6 on each dollar of the maker's list price for the first or

7 current year of model, sixteen and one-half mills for the
8 second year, twelve and one-half mills for the third year,
9 nine mills for the fourth year, five and one-half mills for
10 the fifth year and three mills for the sixth and succeeding
11 years; provided, however, that persons registering under the
12 provisions of sections thirty-four and seventy-five of chap-
13 ter two hundred eleven of the public laws of nineteen
14 hundred twenty-one, the state and political sub-divisions
15 thereof, bona fide dealers or manufacturers of motor ve-
16 hicles, which motor vehicles are solely for the purpose of
17 demonstration and sale and which constitute stock in trade,
18 telephone and telegraph companies subject to the excise tax
19 set forth in chapter nine of the revised statutes in sections
20 thirty-six to forty-two, express companies subject to the
21 excise tax as set forth in chapter nine of the revised
22 statutes in sections forty-three to forty-six, both inclusive,
23 railroad companies subject to the excise tax set forth in
24 chapter nine of the revised statutes, sections twenty-five to
25 thirty-five, both inclusive, excepting however, motor busses
26 used for the transportation of passengers for hire, shall
27 not 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
2 resident 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
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 collector of taxes of each city or town, or
2 such other person as the city or town may designate, shall
3 collect such excise tax and issue to each person paying it,
4 the receipt therefor prescribed in section 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 monthly. Failure so to deposit shall be
5 cause for immediate removal from office. All moneys col-
6 lected in accordance with the provisions of this act shall be
7 apportioned as between such town, city and any village
8 corporation, sewer district, fire district or other public mu-
9 nicipal corporation, in the same manner as the moneys now
10 collected for taxes assessed on property located within such
11 town or city.

‘Sect. 84. The collector of taxes of any adjacent town
2 or 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.’