

# MAINE STATE LEGISLATURE

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# EIGHTY-FIFTH LEGISLATURE

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**Legislative Document**

**No. 38**

H. P. 30 House of Representatives, Jan. 20, 1931.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Fernald of Winterport.

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## STATE OF MAINE

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

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AN ACT to Increase the Excise Tax on Motor Vehicles.

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

Section ninety of chapter twelve of the revised statutes is hereby amended by striking out the whole of said section and substituting in place thereof the following section:

'Sect. 90. An excise shall be levied annually as herein provided with respect to each calendar year for the privilege of operating upon the public ways, each motor vehicle to be so operated, subject to the provisions of section ninety-six, as follows: a sum equal to twenty-four mills on each dollar of the maker's list price for the first or current year of model, seventeen and one-half mills for the second year, thirteen and one-half mills for the third year, ten mills for the fourth year, six and one-half mills for the fifth year and four mills for the sixth and succeeding years; provided, however, that in no case shall the excise tax levied on motor vehicles be less than three dollars, and provided further, however, that persons registering under the provisions of section forty of chapter twenty-nine, the state and political subdivisions thereof, bona fide dealers or manufacturers of motor vehicles, which motor vehicles are solely for the purpose of demonstration and sale and which constitute stock in trade, telephone and telegraph companies subject to the excise tax set forth in sections thirty-nine to forty-five of this chapter, express companies subject

to the excise tax as set forth in sections forty-six to forty-nine of this chapter, both inclusive, railroad companies subject to the excise tax set forth in chapter nine, sections twenty-eight to thirty-eight of this chapter, both inclusive, excepting however, motor busses used for the transportation of passengers for hire, shall not be subject to the excise herein provided.