

# MAINE STATE LEGISLATURE

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# EIGHTY-FIFTH LEGISLATURE

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**Legislative Document**

**No. 571**

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H. P. 1039 House of Representatives, Feb. 13, 1931.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Rounds of Portland.

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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 Exempting Charitable Organizations from Excise  
Tax.

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

Section 1. Charitable organizations exempted from the excise tax. Section ninety of chapter twelve of the revised statutes is hereby amended by inserting in the fifteenth line of said section after the word "inclusive" the following words: 'charitable and philanthropic organizations carrying on charitable and philanthropic work in this state,' so that said section as amended shall read as follows:

'Sec. 90. Excise tax to be levied annually. 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 eighty-two, as follows: a sum equal to twenty-three mills on each dollar of the maker's list price for the first or current year of model, sixteen and one-half mills for the second year, twelve and one-half mills for the third year, nine mills for the fourth year, five and one-half mills for the fifth year and three mills for the sixth and succeeding years; provided, however, that persons registering under the provisions of section forty of chapter twenty-nine, the state and political subdivisions thereof, bona fide dealers or manu-

facturers 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, charitable and philanthropic organizations carrying on charitable and philanthropic work in this state, 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.'

Sec. 2. Registration of motor vehicles of charitable organizations. Section ninety-two of chapter twelve of the revised statutes is hereby amended by inserting in the second line of said section after the word "state" the following words: ', excepting only motor vehicles owned and operated by public charitable organizations operating and carrying on charitable and philanthropic work in the state,' so that said section as amended shall read as follows:

'Sec. 92. Payment of tax must precede registration; exception. No motor vehicle owned or controlled by a resident of this state, excepting only motor vehicles owned and operated by public charitable organizations operating and carrying on charitable and philanthropic work in the state, shall be registered under the provisions of chapter twenty-nine until the owner or person controlling the same has paid the excise tax herein provided to the city or town wherein he resides.'