

MAINE STATE LEGISLATURE

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EIGHTY-FIFTH LEGISLATURE

Legislative Document

No. 610

S. P. 454

In Senate, Feb. 17, 1931.

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

ROYDEN V. BROWN, Secretary.

Presented by Senator Carter of Androscoggin.

STATE OF MAINE

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

AN ACT Reducing the Excise Tax on Motor Vehicles.

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

Section 1. Section 90 of chapter 12 relating to excise tax, amended. Section ninety of chapter twelve of the revised statutes is hereby amended by striking out the whole of said section and inserting in place thereof the following section:

'Sec. 90. Excise tax to be levied annually. An excise tax 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-two mills on each dollar of the maker's list price for the first or current year of model, fifteen and one-half mills for the second year, eleven and one-half mills for the third year, eight mills for the fourth year, four and one-half mills for the fifth year and two 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 manufacturers of motor vehicles, which motor vehicles are solely for the purpose of demonstration and sale and which constitutes stock in trade, telephone or 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, and provided further that in all cases where the excise tax under the preceding provisions of this section amounts to less than two dollars, a minimum tax of three dollars shall be levied.'

Sec. 2. Section 54 of chapter 29 relative to date of reduced registration fee, amended. Section fifty-four of chapter twenty-nine of the revised statutes is hereby amended by striking out in the third line of the last paragraph of said section the word "October" and substituting in place thereof the word 'September', so that the last paragraph of said section as amended shall read as follows:

'Registration from September on for one-half regular fee. On any application for registration applied for by an owner resident of this state, of a motor vehicle or trailer, not including a log hauler, or traction engine, during the period between the first day of September and the thirty-first day of December, one-half the registration fee shall be charged. The secretary of state upon granting the application shall register in a book or upon suitable index cards to be kept for the purpose, the vehicle described in the application, giving to its owner a distinguishing number or other mark, and shall thereupon issue a certificate of registration which shall contain the name, place of residence and address of the owner.'

Sec. 3. Section 60 of chapter 29 relative to date of registration fee reduction for dealers, amended. Section sixty of chapter twenty-nine of the revised statutes is hereby amended by striking out in the fourth line from the end of said section the word "October" and substituting in place thereof the word 'September', so that the last two sentences of said section as amended shall read as follows:

'Registration by dealers after September first for one-half regular fee. On applications for registration, or for additional plates applied for by said manufacturers or dealers during the period between the first day of September and the

thirty-first day of December in any year, one-half of the registration fee shall be charged. No motor truck, tractor, or trailer registered under this section shall be used for other than demonstration or emergency purposes.'