

# MAINE STATE LEGISLATURE

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# EIGHTY-FIFTH LEGISLATURE

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**Legislative Document**

**No. 692**

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H. P. 1115 House of Representatives, Feb. 18, 1931.

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

• CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Smith of Bangor.

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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 Relating to Taxation of Motor Vehicles.

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

“Current year of model” clarified. Section ninety of chapter twelve of the revised statutes is hereby amended by inserting in the eighth line of said section after the word “years” the following words: ‘If the first or current year of model covers parts of two calendar years then for the purposes of this section the first or current year of model shall be deemed to end, as to any particular car, with the calendar year during which the car was purchased and paid a tax,’ 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. If the first or current year of model covers parts of two calendar years then for the purposes of this section the first or current year of model shall be deemed to end, as to

any particular car, with the calendar year during which the car was purchased and paid a tax, 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 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.'