

MAINE STATE LEGISLATURE

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NEW DRAFT

EIGHTY-FIFTH LEGISLATURE

Legislative Document

No. 1025

S. P. 615

In Senate, March 27, 1931.

Reported by Senator Carter of Androscoggin from Committee on Taxation and laid on table to be printed under joint rules.

ROYDEN V. BROWN, Secretary.

New Draft of S. P. 454, L. D. 610.

STATE OF MAINE

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

AN ACT Relating to the Excise Tax on Motor Vehicles.

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

R. S. c. 12, sec. 90, amended, relative to excise tax on motor vehicles. Section ninety of chapter twelve of the revised statutes is hereby amended by adding at the end of said section the following words: '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 two dollars shall be levied; and provided further that on the seventh year of a model, the maximum amount to be levied as an excise tax under the provisions of this section shall be ten dollars.', 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 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; 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 two dollars shall be levied; and provided further that on the seventh year of a model, the maximum amount to be levied as an excise tax under the provisions of this section shall be ten dollars.'