

MAINE STATE LEGISLATURE

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E I G H T Y - S I X T H L E G I S L A T U R E

Legislative Document

No. 76

H. P. 130

House of Representatives, Jan. 24, 1933.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Mayers of Hallowell.

STATE OF MAINE

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

AN ACT Relating to Excise Tax on Motor Vehicles.

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

Section 1. **R. S. c. 12, § 94, amended.** Section 94 of chapter 12 of the revised statutes is hereby amended to read as follows :

'Sec. 94. Receipts to be issued in duplicate. Receipts for the payment of this excise tax shall be in the form prescribed by the secretary of state. **They shall be issued in duplicate,** and one copy shall be delivered to the secretary of state, at the time application is made for registration of the **motor vehicle,** and filed with the application. **Whenever a collector of taxes shall issue duplicate receipts as above provided for the excise tax on a motor vehicle to a person having sufficient credit by virtue of an excise tax previously paid to render further payment unnecessary he shall collect a fee of fifty cents from such person to cover all cost of clerical work for such issuance.'**

Sec. 2. **R. S. c. 12, § 97.** Section 97 of chapter 12 of the revised statutes, as amended by chapter 76 of the public laws of 1931, is hereby amended to read as follows :

'Sec. 97. When manner of apportionment not otherwise determined it shall be made by the assessors. Each designated city official and treasurer of each town shall keep an account of the money received by him for said excise taxes **and fees,** and deposit the same in the city or town treasury

monthly. Failure so to deposit shall be cause for immediate removal from office. All moneys collected in accordance with the provisions of sections 90-95 inclusive shall be apportioned between such town, city and any village corporation, sewer district, fire district or other public municipal corporation, in the same manner as the moneys now collected for taxes assessed on property located within such town or city. In case the manner of apportionment between any public municipal corporations has not been otherwise determined, it shall be made by the assessors of such city or town for any year and the assessors of the other public municipal corporation concerned in such apportionment for that year.'