

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. 299

H. P. 665

House of Representatives, Jan. 31, 1933.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Clement of Berwick.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED THIRTY-THREE

AN ACT Relating to Taxation of Motor Vehicles.

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

R. S. c. 12, §§ 93 and 96 amended. Sections 93 and 96 of chapter 12 of the revised statutes are hereby repealed and the following enacted in place thereof:

'Sec. 93. Credit for tax may be transferred if motor vehicle is sold, stolen, burned, or totally destroyed. Any owner who has paid said excise tax for a motor vehicle the ownership of which is transferred, or which is subsequently totally lost by fire, theft or accident, in the same calendar year, shall be entitled to a credit to the amount of such tax towards an excise tax for another motor vehicle which may be required of him in the same calendar year. No portion of any excise tax once paid shall be repaid to any person; and from ~~October~~ **September** 1st to December 31st such credit shall not exceed ~~one-third~~ **one-half** of the amount of the original tax.'

'Sec. 96. From September first to December thirty-first to be ~~one-third~~ one-half of sum named in section ninety. The excise tax under the provisions of this chapter during the period beginning with September 1st and ending with December 31st shall be ~~one-third~~ **one-half** of the sum named in section 90, **provided that the minimum specified in said section shall never be less than \$2.00.'**