

# MAINE STATE LEGISLATURE

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Legislative Document

No. 695

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S. P. 346

House of Representatives, Feb. 16, 1933.

500 copies ordered printed by House Order introduced by Mr. Blanchard of Wilton.

HARVEY R. PEASE, Clerk.

Presented by Senator Littlefield of York.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED THIRTY-  
THREE

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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:

**Section 1. R. S. c. 12, § 93, relating to credit for tax may be transferred if motor vehicle is sold, stolen, burned, or totally destroyed.** Section 93 of chapter 12 of the revised statutes is hereby amended to read as follows:

**'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 1st to December 31st such credit shall not exceed 1/3 of the amount of the original tax.'~~

**Sec. 2. R. S. c. 12, § 96, relating to from September 1st to December 31st to be 1/3 of sum named in section 90, amended.** Section 96 of chapter 12 of the revised statutes is hereby amended to read as follows:

**'Sec. 96. From September 1st to December 31st to be 1/3 of sum named in section 90.** The excise tax under the provisions of this chapter during the period beginning with September 1st and ending with December 31st shall be 1/3 of the sum named in section 90; and it is further provided that

if a credit exists, as provided for under section 93 and said credit is less than the full sum named in section 90, said credit shall be deducted from said sum named in section 90 and that  $\frac{1}{3}$  of the difference shall be paid.'