

MAINE STATE LEGISLATURE

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EIGHTY - SEVENTH LEGISLATURE

Legislative Document

No. 132

H. P. 468

House of Representatives, January 24, 1935.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Mason of Mechanic Falls.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-FIVE

AN ACT Relating to Credit for Excise Tax Paid.

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

R. S., c. 12, § 93; P. L., 1933, c. 176, credit for tax may be transferred if motor vehicle is sold, etc., amended. Section 93 of chapter 12 of the revised statutes, as amended, is hereby further 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, and if since payment of the excise tax on the first vehicle the owner has by removal established a new place of residence, the said credit may be allowed in the town in which the owner is now residing, said town to receive such additional tax as said owner may now be required to pay. No portion of any excise tax once paid shall be repaid to any person; and from September 1st to December 31st such credit shall not exceed $\frac{1}{2}$ of the amount of the original tax.'