

MAINE STATE LEGISLATURE

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

Legislative Document

No. 279

H. P. 877

House of Representatives, February 4, 1937.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Payson of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-SEVEN

AN ACT Relating to Prepayment of Excise Tax on Motor Vehicles.

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

R. S., c. 12, § 92, amended. Section 92 of chapter 12 of the revised statutes, as amended by section 2 of chapter 103 of the public laws of 1931 and by chapter 230 of the public laws of 1933, is hereby further amended to read as follows:

‘Sec. 92. Payment of tax must precede registration; exemptions from tax. No motor vehicle owned or controlled by a resident of this state, excepting only motor vehicles owned and operated by charitable, benevolent, literary or scientific organizations which are used exclusively in carrying on charitable, benevolent, literary, or scientific work in the state, shall be registered under the provisions of chapter 29 until the owner or person controlling the same has paid the excise tax herein provided to the city or town wherein he resides. Provided further that a non-resident **person** registering a motor vehicle in this state shall pay to the municipality of the state where he is occasionally or temporarily residing, or if there be no such residing place, then to the state the excise tax above provided; **and that a foreign corporation registering a motor vehicle in this state shall pay to the**

municipality of the state where said motor vehicle is customarily kept, or if there be no such customary place of keeping, then to the state, the excise tax above provided. If such payment is made to the state the secretary of state is hereby authorized to receive the same and to give a receipt therefor.'