

MAINE STATE LEGISLATURE

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N I N E T I E T H L E G I S L A T U R E

Legislative Document

No. 480

H. P. 1185

House of Representatives, February 4, 1941.

Referred to Committee on Motor Vehicles and sent up for concurrence.
750 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Southard of Augusta.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-ONE

**AN ACT Exempting from the Payment of Excise Taxes Residents of
States Which Grant Reciprocal Privileges to Residents of this State.**

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 chapter 103 of the public laws of 1931, by chapter 230 of the public laws of 1933 and by chapter 152 of the public laws of 1937, 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. **Provided, however, that nothing in this section, nor in any other provisions of this chapter, as amended, shall be construed to impose an excise tax upon any motor vehicle, trailer, or semi-trailer registered and customarily kept in another state if such other state does not impose an excise, privilege or property tax or fee in addition to a registration fee upon motor vehicles, trailers, or semi-trailers as the case may be, registered and customarily kept in this state. The secretary of state shall determine what states do not impose such additional excise, privilege, or property tax or fee and his determination shall be final.'**