

MAINE STATE LEGISLATURE

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N I N E T Y - F I R S T L E G I S L A T U R E

Legislative Document

No. 350

H. P. 584

House of Representatives, February 4, 1943.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Dorsey of Fort Fairfield.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-THREE

AN ACT Relating to the Excise Tax on Motor Vehicles.

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

Sec. 1. R. S., c. 12, § 90, amended. Section 90 of chapter 12 of the revised statutes, as amended, is hereby further amended to read as follows:

‘Sec. 90. Excise tax to be levied annually. An excise shall be levied annually as herein provided with respect to each calendar year for the privilege of operating upon the public ways, each motor vehicle, **except tractors**, to be so operated, subject to the provisions of section 96, as follows: a sum equal to 23 mills on each dollar of the maker's list price for the 1st or current year of model, 16½ mills for the 2nd year, 12½ mills for the 3rd year, 9 mills for the 4th year, 5½ mills for the 5th year and 3 mills for the 6th and succeeding years, provided, however, that whenever an excise tax has been paid for the previous calendar year on the same motor vehicle the excise tax for the new calendar year shall be assessed as if the vehicle was in its next year of the model; provided, however, that persons registering under the provisions of section 40 of chapter 29, the state and political subdivisions thereof, bona fide dealers or manufacturers of motor vehicles, which motor vehicles are solely for the purpose of demonstration and sale and which constitute stock in trade, telephone and telegraph companies subject to the excise tax set forth in sections 39 to

45 of this chapter, express companies subject to the excise tax as set forth in sections 46 to 49 of this chapter, both inclusive, the vehicles of charitable, benevolent, literary and scientific organizations which are used exclusively in carrying on charitable, benevolent, literary, or scientific work in this state, railroad companies subject to the excise tax set forth in ~~chapter nine,~~ sections 28 to 38 of this chapter, both inclusive, excepting however, motor busses used exclusively for the transportation of passengers for hire, shall not be subject to the excise herein provided; and provided further that in all cases where the excise tax under the preceding provisions of this section amounts to less than \$2, a minimum tax of \$2 shall be levied; and provided further that on and after the 7th year of a model, the maximum amount to be levied as an excise tax under the provisions of this section shall be \$10. No motor vehicle shall be considered the property of a dealer or manufacturer and intended for demonstration and sale or to constitute stock in trade so as to be eligible for operation without the payment of the tax herein provided except such cars as are the actual property of the dealers, are stored regularly in the garage of the dealer and are not in use by any one individual regularly.'

Sec. 2. R. S., c. 12, § 91, amended. Section 91 of chapter 12 of the revised statutes is hereby amended to read as follows:

'Sec. 91. Exempt from further taxation. ~~Any automobile owner~~ **The owner of any motor vehicle, except tractors,** who has paid the excise tax on his motor vehicle for the year to a city or town as herein provided, shall be exempt from further or other taxation on said motor vehicle for that year by said city or town.'

Sec. 3. R. S., c. 12, § 92, amended. Section 92 of chapter 12 of the revised statutes, as amended, 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, **and except tractors,** 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.'