

MAINE STATE LEGISLATURE

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N I N E T Y - S E C O N D L E G I S L A T U R E

Legislative Document

No. 821

S. P. 330

In Senate, February 14, 1945.

Referred to Committee on Motor Vehicles. Sent down for concurrence and ordered printed.

ROYDEN V. BROWN, Secretary.

Presented by Senator Dow of Oxford.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-FIVE

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. 19, § 38, amended. Section 38 of chapter 19 of the revised statutes is hereby amended to read as follows :

'Sec. 38. Excise tax to be levied annually; exemptions. 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 44, 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 54, 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 120 to 126, inclusive, of chapter

14, express companies subject to the excise tax as set forth in sections 127 to 130, inclusive, of chapter 14, 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 sections 109 to 119, inclusive, of chapter 14, 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.

No motor truck or trailer having a rated carrying capacity of more than 1½ tons, travelling in this state only in interstate commerce, and owned in a state wherein an excise or property tax shall have been paid on said vehicle, and which grants to Maine owned trucks and trailers the exemption herein contained shall be subject to this excise.'

Sec. 2. R. S., c. 19, § 39, amended. Section 39 of chapter 19 of the revised statutes is hereby amended to read as follows:

'Sec. 39. Exempt from further taxation. ~~Any~~ **Except as to tractors,** any automobile owner, who has paid the excise tax on his motor vehicle for the year to a city or town as provided for in this chapter, 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. 19, § 40, amended. Section 40 of chapter 19 of the revised statutes is hereby amended to read as follows:

'Sec. 40. 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 excepting tractors,** shall be registered under the provisions of this chap-

ter until the owner or person controlling the same has paid the excise tax herein provided for 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 hereinbefore provided for. If such payment is made to the state, the secretary of state is authorized to receive the same and to give a receipt therefor.'