

MAINE STATE LEGISLATURE

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NINETY - SECOND L E G I S L A T U R E

Legislative Document

No. 1102

S. P. 417

In Senate, March 30, 1945.

Reported by Senator McKusick of Piscataquis from the Committee on Motor Vehicles and laid on table to be printed under Joint Rules.

CHESTER T. WINSLOW, Secretary.

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:

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 automobile or tractor 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, provided, however, that in the case of tractors used principally on farms or in the woods, the excise tax must be paid before April 1, otherwise the owner shall be subject to a personal property tax.

In case a personal property tax is paid and later registration on a tractor is desired, the secretary of state shall accept a personal property tax receipt in lieu of an excise tax receipt.'