

# MAINE STATE LEGISLATURE

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

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Legislative Document

No. 821

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H. P. 1195

House of Representatives, February 13, 1947

Referred to the Committee on Motor Vehicles, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Cole of Portland.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-SEVEN

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**AN ACT Relating to the Excise Tax on Motor Vehicles.**

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

**R. S., c. 19, § 41, amended.** Section 41 of chapter 19 of the revised statutes is hereby amended to read as follows:

'Sec. 41. Credit for tax may be transferred if motor vehicle is sold, stolen, burned, or totally destroyed, or abandoned. Any owner who has paid said excise tax for a motor vehicle the ownership of which is transferred, or which is subsequently totally lost by fire, theft or accident, or which is subsequently totally junked or abandoned, in the same calendar year, shall be entitled to a credit to the amount of such tax towards an excise tax for another motor vehicle which may be required of him in the same calendar year, and if, since payment of the excise tax on the first vehicle the owner has by removal established a new place of residence, the said credit shall be allowed in the town in which the owner is now residing, said town to receive such additional tax as said owner may now be required to pay; provided, however, that only one such credit shall be allowed in any one calendar year. No portion of any excise tax once paid shall be repaid to any person; and from September 1st to December 31st such credit shall not exceed  $\frac{1}{2}$  of the amount of the original tax.'