

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

Legislative Document

No. 959

H. P. 1358

House of Representatives, February 18, 1947.

Transmitted by revisor of statutes pursuant to joint order

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Fowler of Augusta.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-SEVEN

AN ACT Relating to An Excise Tax on Flying Machines.

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

R. S., c. 21, § 7-A. Chapter 21 of the revised statutes is hereby amended by adding thereto a new section to be numbered 7-A, to read as follows:

'**Sec. 7-A. Excise tax for privilege of operating flying machines upon public skyways.** An excise tax shall be levied annually as herein provided with respect to each calendar year for the privilege of operating upon the public skyways, each heavier or lighter than air flying machine to be so operated and owned or controlled by a resident of this state, except heavier or lighter than air flying machines engaged in interstate commerce, subject to the same provisions and exemptions as apply to motor vehicles and can be applied to such flying machines, in revised statutes chapter 19, sections 38, 39 and 41 to 47, inclusive.'