

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. 1184

H. P. 1555

House of Representatives, February 27, 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. Dostie of Lewiston by request.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-SEVEN

AN ACT Relating to Excise Tax on Trailers.

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, as amended, is hereby further 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 to be so operated, each house trailer, each trailer and each semitrailer as defined in section 1 of chapter 19 to be so operated, exclusive of pole dollies, pole dickeys, so called, and wheels commonly used as a support for the ends of logs or other long articles, 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 trailer or semitrailer, as aforesaid, the excise tax for the new calendar year shall be assessed as if the vehicle, trailer or semi-

trailer 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, trailers or **semitrailers** which motor vehicles, **trailers or semitrailers** are used 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, **trailers and semitrailers** 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, **and provided further that in instances where no maker's list price of any trailer or semitrailer as herein defined is obtainable a reasonable cost price be substituted in the text therefor.**

No motor vehicle, **trailer or semitrailer as above** 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, **trailers or semitrailers as above** 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 $\frac{1}{2}$ tons,~~ **trailer or semitrailer as above** 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, **trailer or semitrailer, as above**, and which grants to Maine owned trucks, ~~and trailers or semitrailers as above~~ 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, as amended by chapter 267 of the public laws of 1945, is hereby further amended to read as follows:

Sec. 39. Exempt from further taxation. Any automobile or tractor owner or owner of a trailer or semitrailer as such are defined in the preceding section, 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 or trailer or semitrailer 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.'

Sec. 3. R. S., c. 19, § 40, amended. Section 40 of chapter 19 of the revised statutes is amended to read as follows :

Sec. 40. Payment of tax must precede registration; exemptions from tax. No motor vehicle, trailer or semitrailer as defined in section 38, owned or controlled by a resident of this state, excepting only motor vehicles, trailers or such semitrailers 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, shall be registered under the provisions of this chapter 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 nonresident person registering a motor vehicle, trailer or such semitrailer 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, trailer or such semitrailer, 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.'

Sec. 4. 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. Any owner who has paid said excise tax for a motor vehicle, trailer or semitrailer as defined in section 38, the

ownership of which is transferred, or which is subsequently totally lost by fire, theft or accident, 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, **trailer or such semitrailer, as the case may be**, which may be required of him in the same calendar year, and if, since payment of the excise tax on the first vehicle, **trailer, or such semitrailer** 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.'

Sec. 5. R. S., c. 19, § 42, amended. Section 42 of chapter 19 of the revised statutes is hereby amended to read as follows:

'**Sec. 42. Receipts to be issued in duplicate.** Receipts for the payment of this excise tax shall be in the form prescribed by the secretary of state. They shall be issued in duplicate, and 1 copy shall be delivered to the secretary of state, at the time application is made for registration of the motor vehicle, **trailer or semitrailer as defined in section 38**, and filed with the application.'