

# MAINE STATE LEGISLATURE

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

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**Legislative Document**

**No. 66**

H. P. 195

House of Representatives, January 19, 1949.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Johnston of Jefferson.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-NINE

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**AN ACT Relating to Registration and Excise Taxes of Volunteer Fire  
Departments.**

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

**Sec. 1. R. S., c. 19, § 13, amended.** The 9th paragraph of section 13 of chapter 19 of the revised statutes, as amended by chapter 35 of the public laws of 1947, is hereby further amended to read as follows:

‘All motor vehicles owned and used by the state, ~~or~~ any municipal corporation therein’ or any **volunteer fire department** shall be registered, but shall be exempt from the provisions of this chapter as to payment of registration fees; but all such vehicles shall display registration plates as required by this chapter or approved by the secretary of state. Provided, however, that all motor vehicles and trailers owned by the state and under the supervision of the state highway commission shall be exempt from the provisions of this chapter as to registration and payment of registration fees. Such motor vehicles and trailers shall display a marker or insignia approved by the secretary of state.’

**Sec. 2. R. S., c. 19, § 38, amended.** The 1st paragraph of section 38 of

chapter 19 of the revised statutes, as amended by chapter 356 of the public laws of 1947, is hereby further amended to read as follows:

'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, 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, **volunteer fire departments**, 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 \$5, a minimum tax of \$5 shall be levied; and provided further, that in respect to non-commercial vehicles 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.'