

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 338**

H. P. 862

House of Representatives, February 3, 1949.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Jennings of Strong.

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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 Motor Vehicle Excise Tax for Amputee Veterans.**

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**Emergency preamble.** Whereas, public law 663, 79th congress, as amended, authorizes the veterans administration to supply free automobiles to certain amputee veterans of World War II; and

Whereas, automobiles have been given free, under said law, to 142 amputee veterans of Maine, who now must, under existing legislation, assume the personal expense of paying excise tax on said automobiles before they may enjoy the use of them; and

Whereas, said excise tax must be paid prior to March 1st in order to register said automobiles for the current year; and

Whereas, the people of Maine recognize the fact that all they own and all the privileges which they continue to enjoy, they owe to those who have defended them on the field of battle; and that these amputee veterans should not, by state law, be put to any expense in enjoying the use of free automobiles given to them by a grateful federal government; and

Whereas, in the judgment of the legislature, these facts create an emergency within the meaning of the constitution of Maine and require the fol-

lowing legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

**R. S., c. 19, § 38, amended.** Section 38 of chapter 19 of the revised statutes, as amended by section 1 of chapter 342 of the public laws of 1945 and by chapters 356 and 360 of the public laws of 1947, is hereby further amended by adding at the end thereof a new paragraph to read as follows:

**'Provided, however, that no amputee veteran who has been the recipient of an automobile from the United States government under authority of P. L. 663, 79th congress, as amended, and who is otherwise qualified to operate a motor vehicle in this state, shall be required to pay the annual excise tax or be otherwise in any way taxed for any automobile so received by him.'**

**Emergency clause.** In view of the emergency cited in the preamble, this act shall take effect when approved.