

# MAINE STATE LEGISLATURE

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NINETY-FOURTH LEGISLATURE

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Legislative Document

No. 585

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S. P. 368

In Senate, February 10, 1949.

Referred to Committee on Taxation, sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary.

Presented by Senator Edwards of Oxford.

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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 An Excise Tax on Flying Machines.

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

R. S., c. 21, § 7-A, additional. 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 sections 38, 39 and 41 to 47, inclusive, of chapter 19.'