

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

Legislative Document

No. 757

H. P. 1322

House of Representatives, February 16, 1949

Chair laid before House. On motion of Mr. Plummer of Lisbon, was referred to the Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Plummer of Lisbon.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-NINE

AN ACT Relating to Continuous Credit for Excise Tax.

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

R. S., c. 19, § 41, amended. Section 41 of chapter 19 of the revised statutes, as amended by chapter 115 of the public laws of 1947, is hereby further amended to read as follows:

Sec. 41. **Credit for tax may be transferred if motor vehicle is sold, stolen, burned, totally destroyed or abandoned.** Any owner who has paid said excise tax for a motor vehicle the ownership of which is transferred, or which is subsequently totally lost by fire, theft or accident, or which is subsequently totally junked or abandoned, 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 which may be required of him in the same calendar year, and if, since payment of the excise tax on the first vehicle 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** Such credit shall be allowed and applied as a continuing credit during any calendar year, irrespective of the number of transfers an owner

may make in the purchase of motor vehicles; provided, however, that 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.'