

# 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. 1147**

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H. P. 1806

House of Representatives, March 1, 1949.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Brown of Baileyville.

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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 Excise Tax in Lieu of Personal Property Tax on  
Aircraft.**

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

R. S., c. 19, § 39-A, additional. Chapter 19 of the revised statutes is hereby amended by adding thereto a new section to be numbered 39-A, to read as follows:

'Sec. 39-A. Excise tax for privilege of operating aircraft upon state airways system. An excise tax shall be levied annually as herein provided with respect to each calendar year for the privilege of operating aircraft upon the state airways system. Each heavier or lighter than air aircraft shall be so operated and owned or controlled by a resident of this state. This excise tax shall be levied at the rate of  $\frac{1}{2}$  cent per pound, empty weight, with a minimum fee of \$10. The empty weight shall be approved as shown on the manufacturer's specifications of the aircraft. This excise tax on aircraft shall be subject to the same provisions and exemptions as apply to motor vehicles in sections 39, 41, 42, 43, 45, 46 and 47, which can be applied to such aircraft.'