

MAINE STATE LEGISLATURE

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

Legislative Document

No. 324

H. P. 553

House of Representatives, January 31, 1951

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

HARVEY R. PEASE, Clerk

Presented by Mr. Perry of Chelsea.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-ONE

AN ACT Relative to Excise Tax on Aircraft.

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

Sec. 1. R. S., c. 19, § 39-A, amended. Section 39-A of chapter 19 of the revised statutes, as enacted by chapter 358 of the public laws of 1949, is hereby amended to read as follows:

Sec. 39-A. Excise tax for privilege of operating aircraft. An excise tax shall be levied annually as herein provided with respect to each ~~calendar~~ year **commencing April 1** for the privilege of operating aircraft within this state. Each heavier or lighter than air aircraft so operated and owned or controlled by a resident of this state shall be subject to the tax imposed by this section. This excise tax shall be levied 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; and the minimum tax shall be \$5. This excise tax on aircraft shall be subject to the same provisions and exemptions as apply to motor vehicles in sections 38, 39, 40, 41, 42, 43, 44, 45, 46 and 47, which can be applied to such aircraft.'

Sec. 2. R. S., c. 19, § 40, amended. Section 40 of chapter 19 of the revised statutes is hereby amended to read as follows:

'Sec. 40. Payment of tax must precede registration; exemptions from tax. No motor vehicle **or aircraft** owned or controlled by a resident of this state, excepting only motor vehicles **or aircraft** owned and operated by charitable, benevolent, literary or scientific organizations which are used exclusively in carrying on charitable, benevolent, literary or scientific work in the state, shall be registered under the provisions of this chapter **or under chapter 21** until the owner or person controlling the same has paid the excise tax herein provided for to the city or town wherein he resides. Provided further, that a non-resident person registering a motor vehicle **or aircraft** in this state shall pay to the municipality of the state where he is occasionally or temporarily residing, or if there be no such residing place, then to the state the excise tax above provided; and that a foreign corporation registering a motor vehicle **or aircraft** in this state shall pay to the municipality of the state where said motor vehicle **or aircraft** is customarily kept, or if there be no such customary place of keeping, then to the state, the excise tax hereinbefore provided for. If such payment is made to the state, the secretary of state is authorized to receive the same and to give a receipt therefor.'

Sec. 3. R. S., c. 19, § 42, amended. The 2nd sentence of section 42 of chapter 19 of the revised statutes is hereby amended to read as follows:

'They shall be issued in duplicate, and 1 copy shall be delivered to the secretary of state, **or to the aeronautics commission in the case of aircraft**, at the time application is made for registration of the motor vehicle **or aircraft**, and filed with the application.'

Sec. 4. R. S., c. 19, § 44, amended Section 44 of chapter 19 of the revised statutes, as amended, is hereby further amended to read as follows:

'Sec. 44. From September 1st to December 31st to be ½ of sum named in §§ 38 and 39-A. The excise tax, during the period beginning with September 1st and ending with December 31st, **or in the case of aircraft, beginning with December 1st and ending with March 31st**, shall be ½ of the sum named in ~~section~~ **sections 38 or 39-A.**'