

MAINE STATE LEGISLATURE

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

Legislative Document

No. 83

S. P. 55

In Senate, January 21, 1953.

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

CHESTER T. WINSLOW, Secretary.

Presented by Senator Broggi of York.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-THREE

AN ACT Relating to Certain Tax Exemptions for Amputee Veterans.

Emergency preamble. Whereas, Public Law 663, 79th Congress, as amended, and Public Law 187, 82nd Congress, as amended, authorizes the Veterans Administration to aid in supplying automobiles to certain amputee veterans of World War II and the Korean Campaign; and

Whereas, automobiles have been supplied under said laws to amputee veterans of Maine, who now must, under existing legislation, assume the personal expense of paying the sales tax on said automobiles before they may enjoy the use of them; 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 such automobiles; and

Whereas, in the judgment of the legislature, these facts create an emergency within the meaning of the constitution of Maine and require the following legislation as immediately necessary for the preservation of public peace, health and safety; now, therefore,

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

Sec. 1. R. S., c. 19, § 38, amended. The last paragraph of section 38 of chapter 19 of the revised statutes, as enacted by section 1 of chapter 87 of the public laws of 1949, is hereby amended 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, **or P. L. 187, 82nd Congress, as amended**, or any amputee veteran receiving compensation from the Veterans Administration for service connected disability who shall have a specially designed motor vehicle, ~~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 one such automobile so owned by him.'

Sec. 2. R. S., c. 19, § 13, amended. The next to last paragraph of section 13 of chapter 19 of the revised statutes, as enacted by section 1 of chapter 65 of the public laws of 1949 and amended by section 1 of chapter 235 of the public laws of 1951, is hereby further amended to read as follows:

'Provided, however, that on application to the secretary of state for registration of any motor vehicle of any 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, **or P. L. 187, 82nd Congress, as amended**, or of any amputee veteran receiving compensation from the Veterans Administration for service connected disability who shall have a specially designed motor vehicle, ~~and who is otherwise qualified to operate a motor vehicle in this state~~ such veteran shall be entitled to have said automobile duly registered and a registration certificate delivered to him without the requirement of the payment of any fee.'

Sec. 3. R. S., c. 19, § 48, amended. The next to last paragraph of section 48 of chapter 19 of the revised statutes, as enacted by section 1 of chapter 79 of the public laws of 1949 and amended by section 20 of chapter 235 of the public laws of 1951, is hereby further amended to read as follows:

'Provided, however, that on application to the secretary of state, of any 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, **or P. L. 187, 82nd congress, as amended**, or any amputee veteran receiving compensation from the Veterans Administration for service connected disability who shall have a specially designed motor vehicle, ~~and who is otherwise qualified to operate a motor vehicle in this state~~ such

veteran shall receive a license to operate such automobile without the requirement of the payment of any fee.'

Sec. 4. Effective date; refunds. The provisions of this act shall be retroactive to October 20, 1951. The state tax assessor is authorized to make such sales tax refunds as may be appropriate to give effect to the provisions of this act.

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