

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. 227

S. P. 90

In Senate, January 28, 1953

Taken from Table on Motion by Sen. Cummings of Sagadahoc and on Further Motion by Sen. R. N. Haskell of Penobscot referred to Committee on Taxation. Sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary.

Presented by Senator Weeks of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-THREE

AN ACT Relating to the Sales Tax on Motor Vehicles.

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

Sec. 1. R. S., c. 14-A, § 2, amended. Section 2 of chapter 14-A of the revised statutes, as enacted by section 1 of chapter 250 of the public laws of 1951, is hereby amended by inserting in alphabetical order the following new paragraphs, to read as follows:

“**Farm tractor**” includes any unregistered tractor used exclusively on farms.’

“**Motor vehicle**” includes any vehicle subject to registration under the motor vehicle laws of the state.’

Sec. 2. R. S., c. 14-A, § 10-A, additional. Chapter 14-A of the revised statutes, as enacted by section 1 of chapter 250 of the public laws of 1951, is hereby amended by adding thereto a new section to be numbered 10-A, to read as follows:

“**Sec. 10-A. Tax only upon difference between sale price of purchased motor vehicle or farm tractor and sale price of vehicle or vehicles or farm tractor or tractors traded in.** When one or more motor vehicles or farm tractors are traded in toward the sale price of another motor vehicle or farm

tractor, the tax imposed by the provisions of this chapter shall be levied only upon the difference between the same price of the purchased motor vehicle or farm tractor and the sale price of the motor vehicle or vehicles or farm tractor or tractors taken in trade.'