

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. 279

H. P. 282

House of Representatives, February 3, 1953.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Davis of Harrison.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-THREE

AN ACT Relating to Sales Tax on Isolated Sales of Motor Vehicles.

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

R. S., c. 14-A, § 10-B, 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-B, to read as follows :

'Sec. 10-B. Tax against every isolated transaction except sale for resale. The tax imposed by the provisions of this chapter shall be levied upon all isolated transactions involving the sale of motor vehicles excepting those sold for resale.'