

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. 1133

S. P. 421

In Senate, February 25, 1953

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

CHESTER T. WINSLOW, Secretary

Presented by Senator Cummings of Sagadahoc.

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 :

R. S., c. 14-A, § 12-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 12-A, to read as follows :

‘Sec. 12-A. Collection of tax on motor vehicles. In the case of the sale of a motor vehicle, the tax imposed by the provisions of this chapter shall be paid by the purchaser at the time and place of registration thereof.’