

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 1468**

H. P. 1272

House of Representatives, April 21, 1953

Reported by Mr. Seaward from the Committee on Taxation and printed under Joint Rules No. 10.

HARVEY R. PEASE, Clerk

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-THREE

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**AN ACT Exempting from Sales Tax Passenger Automobiles Not to be Registered in State.**

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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 paragraph:

‘“Passenger automobile” means any self-propelled 4-wheel motor vehicle, not designed to run on tracks, including so-called beach wagons and station wagons, designed to carry not more than 8 passengers.’

**Sec. 2. R. S., c. 14-A, § 10, sub-§ XIV, additional.** Section 10 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 adding at the end thereof a new subsection to be numbered XIV, to read as follows:

‘**XIV. Passenger automobiles.** Passenger automobiles purchased by a non-resident and intended to be driven or transported outside the state immediately upon delivery by the seller; provided that if the same are

**driven from the seller's premises, they lawfully bear either dealer's plates of the seller or license plates issued by a foreign state, district or country.'**