

# MAINE STATE LEGISLATURE

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

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## Legislative Document

No. 705

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S. P. 275

In Senate, February 15, 1955

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

CHESTER T. WINSLOW, Secretary

Presented by Senator Cummings of Sagadahoc.

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## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-FIVE

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### AN ACT Relating to Continuous Credit for Excise Tax on Motor Vehicles.

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

**R. S., c. 22, § 53, amended.** Section 53 of chapter 22 of the revised statutes is hereby amended to read as follows:

**Sec. 53. Credit for tax may be transferred.** Any owner who has paid said excise tax for a motor vehicle the ownership of which is transferred, or which is subsequently totally lost by fire, theft or accident or which is subsequently totally junked or abandoned, in the same calendar year, shall be entitled to a credit to the **maximum** amount of ~~such tax towards an excise~~ **the tax previously paid in such year for any one vehicle toward the tax for another such other motor vehicles, regardless of the number of transfers,** which may be required of him in the same calendar year and if, since payment of the excise tax on the first vehicle, the owner has by removal established a new place of residence, the said credit shall be allowed in the town in which the owner is now residing, said town to receive such additional tax as said owner may now be required to pay; provided, however, that ~~only one such credit shall be allowed in any one calendar year. No~~ **no** portion of any excise tax once paid shall be repaid to any person; and from September 1st to December 31st such credit shall not exceed  $\frac{1}{2}$  of the amount of the ~~original~~ **maximum** tax. **For each such transfer made in the same calendar year, the owner shall pay \$1 to the town in which the owner is now residing.'**