

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 1160**

H. P. 1020

House of Representatives, March 2, 1955.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Potter of Medway.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-FIVE

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**AN ACT Providing for Excise Tax on House Trailers.**

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

**Sec. 1. R. S., c. 22, § 51-A, additional.** Chapter 22 of the revised statutes is hereby amended by adding thereto a new section to be numbered 51-A, to read as follows:

‘Sec. 51-A. Annual excise tax on house trailers. An excise tax shall be levied annually as herein provided with respect to each calendar year for the privilege of operating a house trailer upon the public ways. This excise tax shall be levied as follows: a sum equal to 20 mills on each dollar of the maker’s list price for the 1st or current year of model, 16 mills for the 2nd year, 12 mills for the 3rd year, 10 mills for the 4th year, 8 mills for the 5th year, 6 mills for the 6th year, and 4 mills for the 7th and succeeding years; provided, however, that whenever an excise tax has been paid for the previous calendar year on the same trailer the excise tax for the new calendar year shall be assessed as if the trailer was in the next year of model.

The excise tax herein provided for shall be paid in the place where the trailer is located, if paid prior to April 1; or in the place where the trailer was located on April 1 if paid on or after April 1; provided, however, that the excise tax must be paid before property taxes for the year in question are committed to the collector, otherwise the owner shall be subject to a personal property tax. In case a personal property tax is paid and later registration on a house trailer is desired, the Secretary of State shall accept the personal property tax receipt in lieu of an excise tax receipt.

The excise tax herein provided shall not apply to any house trailer that is properly taxable as real estate.

Any house trailer owner who has paid the excise tax on his house trailer as provided for herein shall be exempt from further or other taxation for that year on said house trailer.

This excise tax on house trailers shall be subject to the same provisions and exemptions as apply to motor vehicles in sections 52 to 59, inclusive, which can be applied to such trailers.'

Sec. 2. R. S., c. 22, § 16, sub-§ III, amended. The next to the last paragraph of subsection III of section 16 of chapter 22 of the revised statutes is hereby amended to read as follows:

'No registration or license shall be granted to the owner of a house trailer ~~or camp trailer of the covered wagon type~~ until he shall present a receipt or certificate that ~~the excise tax or~~ the personal property tax assessed on said trailer has been paid for the ~~current~~ year ~~preceeding that for which the registration or license is applied for,~~ or written evidence from the taxing authority of that city or town that he was legally exempted therefrom or that the tax has been abated.'