

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

Legislative Document

No. 1367

H. P. 1152

House of Representatives, March 17, 1955

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

HARVEY R. PEASE, Clerk

Presented by Mr. Albert of Augusta.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-FIVE

AN ACT Relating to the Taxation of and Motor Vehicle Registration or Licensing Fees of Multiple State Motor Vehicle Common Carriers.

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

R. S., c. 16, §§ 282 - 287, additional. Chapter 16 of the revised statutes is hereby amended by adding thereto six additional sections, to be numbered 282 to 287, inclusive, as follows :

‘Taxation of Interstate Common Carriers by Motor Vehicles.

Sec. 282. Definitions. The term “Common carrier” as used in sections 282 to 286, inclusive, shall be construed to mean any individual, person, partnership, corporation, association, trustee, receiver, assignee or personal representative thereof authorized by the Interstate Commerce Commission to engage in the transportation of property or passengers for hire by motor vehicle in interstate or foreign commerce partly within and partly without this State.

“Common carrier vehicles” shall be construed to mean motor vehicles used in the service of a common carrier in the transportation of property or passengers for hire.

“Vehicle miles” shall be construed to mean the number of miles traversed by common carrier vehicles operated by a common carrier, whether in interstate, foreign or intrastate commerce.

Sec. 283. Tax on common carriers imposed. Notwithstanding any general or special law, except as herein otherwise provided, a common carrier shall be required to pay only that portion of any and all taxes, excises and fees of what-

ever nature and description levied or imposed by the State of Maine with respect to its common carrier motor vehicles, or the operation thereof, including without limiting the generality of the foregoing motor vehicle registration and license fees and gasoline, fuel, sales, franchise, excise and use taxes, which such common carrier would otherwise be required to pay with respect to its common carrier vehicles, or the operation thereof, as is represented by the ratio of the number of vehicle miles operated in this State in the service of such common carrier during the calendar year of the applicable taxing period to the total vehicle miles operated during such calendar year in the service of such common carrier in all states and foreign countries.

Sec. 284. Reports. Common carriers shall, on or before the first day of March of each year, file with the State Tax Assessor statements, on forms prescribed by the Assessor, showing the number of vehicle miles operated in this State of common carrier vehicles in the service of such common carrier during the preceding calendar year, the number of vehicle miles operated in all states and foreign countries by common carrier vehicles in the service of such common carrier during the same year, the taxes, excises and fees paid by such common carrier to the State of Maine with respect to its common carrier vehicles and the operation thereof during the preceding calendar year, and such other information as the Assessor shall deem to be necessary for the purpose of effectively administering the provisions of sections 282 to 286, inclusive, and ascertaining the portion of such taxes, excises and fees to be paid by such common carrier with respect to the applicable taxing period. The Assessor shall on or before the first day of April pay to or credit the common carrier with any excess in the taxes paid for the preceding calendar year.

Sec. 285. Present provisions remain applicable. A common carrier shall be subject to and shall be entitled to the benefits of the provisions of law relating to particular taxes, excises and fees levied, assessed or imposed with respect to its common carrier vehicles or the operation thereof, including any provisions relating to appeal.

Sec. 286. Procedure. The provisions of sections 16 to 33, inclusive of chapter 17 of the revised statutes, shall be applicable to the tax hereby imposed, "common carrier" being for this purpose substituted for "retailer" where it appears in said sections 16 to 33, inclusive.

Sec. 287. Effective date. This act shall become effective January 1, 1956.'