

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

Transmitted by Director of Legislative Research pursuant to joint order

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

Legislative Document

No. 1252

H. P. 884

House of Representatives, March 13, 1957.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Browne of Bangor.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-SEVEN

**AN ACT Relating to Exemptions from Excise Tax of Motor Buses Used for
Transportation of Passengers for Hire.**

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

R. S., c. 22, § 49, amended. The 1st paragraph of section 49 of chapter 22 of the Revised Statutes, as amended by section 2 of chapter 100 and section 11 of chapter 200 of the public laws of 1955, is hereby further amended to read as follows:

'An excise shall be levied annually ~~as herein provided~~ with respect to each calendar year for the privilege of operating upon the public ways, each motor vehicle to be so operated, subject to the provisions of section 56, as follows: a sum equal to 23 mills on each dollar of the maker's list price for the first or current year of model, 16½ mills for the 2nd year, 12½ mills for the 3rd year, 9 mills for the 4th year, 5½ mills for the 5th year and 3 mills for the 6th and succeeding years; ~~provided, however, that whenever~~ **Whenever** an excise tax has been paid for the previous calendar year on the same motor vehicle, the excise tax for the new calendar year shall be assessed as if the vehicle was in its next year of the model; ~~provided, however, that persons~~ **Persons** registering under the provisions of section 67, the state and political subdivisions thereof, municipalities registering motor vehicles for use in driver education in the secondary schools, volunteer fire departments, bona fide dealers or manufacturers of motor vehicles, which motor vehicles are solely for the purpose of demonstration and sale and which constitute stock in trade, holders of transit registration certificates, telephone and telegraph companies subject to the excise tax set forth in sections 125 to 132, inclusive, of chapter 16, express com-

panies subject to the excise tax as set forth in sections 133 to 136, inclusive, of chapter 16, the vehicles of charitable, benevolent, literary and scientific organizations which are used exclusively in carrying on charitable, benevolent, literary or scientific work in this State, railroad companies subject to the excise tax set forth in sections 113 to 124, inclusive, of chapter 16, ~~excepting however, motor buses used exclusively for the transportation of passengers for hire shall not be subject to the excise herein tax provided in this section;~~ and provided further, ~~that in~~ In all cases where the excise tax ~~under the preceding provisions of this section~~ amounts to less than \$5, a minimum tax of \$5 shall be levied, except that for a bicycle with motor attached the excise tax shall be \$2.50; ~~and provided further, that in~~ In respect to noncommercial vehicles on and after the 7th year of a model, the maximum amount to be levied as an excise tax under the provisions of this section shall be \$10. **All buses used for the transportation of passengers for hire in interstate or intrastate commerce, or both, by carriers granted certificates of public convenience and necessity, or permits, by the Maine Public Utilities Commission, shall not be subject to the excise tax provided in this section.**