

MAINE STATE LEGISLATURE

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

Legislative Document

No. 250

H. P. 179

House of Representatives, January 28, 1959.

Referred to the Committee on Taxation. Sent up for concurrence and 1,000 copies ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Cyr of Augusta.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-NINE

AN ACT Relating to Sales Tax on Motor Vehicles Traded In.

Emergency preamble. Whereas, acts enacted by the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the said 90-day period will not terminate until after the beginning of the next fiscal year; and

Whereas, certain obligations and expenses incident to the operation of State Government will become due and payable immediately after July 1, 1959; and

Whereas, the revenue to be collected under this act may not be sufficient to provide for the needs of State Government during the next fiscal biennium unless the tax is imposed at the beginning of the next fiscal year, namely, July 1, 1959; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine, and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now therefore,

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

R. S., c. 17, § 11, repealed. Section 11 of chapter 17 of the Revised Statutes is repealed, as follows:

~~'Sec. 11. Tax only upon difference between sale price of purchased motor vehicle or farm tractor and sale price of vehicle or vehicles or farm tractor or~~

tractors traded in. When one or more motor vehicles or farm tractors are traded in toward the sale price of another motor vehicle or farm tractor, the tax imposed by the provisions of this chapter shall be levied only upon the difference between the sale price of the purchased motor vehicle or farm tractor and the sale price of the motor vehicle or vehicles or farm tractor or tractors taken in trade.'

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect July 1, 1959.