

# 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. 366

H. P. 255

House of Representatives, February 3, 1959

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

HARVEY R. PEASE, Clerk

Presented by Mr. Clark of Scarborough.

## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-NINE

### AN ACT Relating to Excise Tax on House Trailers.

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

**R. S., c. 22, § 51-A, amended.** The first paragraph of section 51-A of chapter 22 of the Revised Statutes, as enacted by section 1 of chapter 191 of the public laws of 1955, is repealed and the following paragraph enacted in place thereof:

'An excise tax shall be levied annually 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 first or current year of model, 16 mills for the 2nd year, 12 mills for the 3rd year, and 10 mills for the 4th year and succeeding years. 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.'