

# 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

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Legislative Document

No. 469

H. P. 322

House of Representatives, February 4, 1959

Referred to the Committee on Taxation. Sent up for concurrence and 750 copies ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Walsh of Verona.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-NINE

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AN ACT Relating to Registration of Property Subject to Sales or Use Tax.

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

Sec. 1. R. S., c. 17, § 4, amended. The last sentence of section 4 of chapter 17 of the Revised Statutes is repealed, as follows:

~~'Whenever any tangible personal property whose sale or use is subject to tax under this chapter is required to be registered for use within this state by any other chapter than this, no registration shall be granted unless the applicant for registration has paid the sales tax or the use tax thereon.'~~

Sec. 2. R. S., c. 17, § 4-A, additional. Chapter 17 of the Revised Statutes is amended by adding a new section to be numbered 4-A, to read as follows:

'Sec. 4-A. No registration unless tax paid. Whenever any tangible personal property whose sale or use is subject to tax under this chapter is required to be registered for use within this State by any chapter other than this, the applicant for registration, whether or not the owner, shall himself pay the sales tax or use tax or shall prove that said tax is not owing, as a prerequisite to the granting of such registration.'