

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

---

---

**Legislative Document**

**No. 966**

H. P. 674

House of Representatives, February 25, 1959

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

HARVEY R. PEASE, Clerk

Presented by Mr. Rollins of Belfast.

---

---

**STATE OF MAINE**

---

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-NINE

---

**AN ACT Relating to Isolated Motor Vehicle Transactions Under  
Sales Tax Law.**

---

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

**R. S., c. 17, § 10-A, amended.** Section 10-A of chapter 17 of the Revised Statutes, as enacted by section 3 of chapter 359 of the public laws of 1955, is amended to read as follows:

**'Sec. 10-A. Tax against isolated motor vehicle transactions except for resale.** The tax imposed by the provisions of this chapter shall be levied upon all isolated transactions involving the sale of motor vehicles excepting those sold for resale, and excepting an isolated transaction involving the sale of motor vehicles to a corporation when the seller is the owner of a majority of the common stock of such corporation.'