

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-fourth Legislature

OF THE

STATE OF MAINE

1929

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Eighty-fourth Legislature

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Sec. 7. Containers to be hermetically sealed. On all one-quarter size cans used for packing sardines there shall be used a compound lined gasket, or other adequate gasket or such other adequate device as will hermetically seal the container.

Sec. 8. Inspection of sardines packed prior to act. Any person, firm, corporation, association or society having in their possession any sardines packed by them prior to the time when this act becomes effective may apply for inspection of the aforesaid canned sardines and if the inspectors acting under this act shall be satisfied that such sardines have been packed and are labelled in conformity with the standards and provisions of this act, said sardines may be labelled in accordance with the provisions of section four, on payment of the license fee of one cent per case provided by section five of this act.

Sec. 9. Penalty for violations of act. Any person, firm, corporation, association or society who shall pack sardines in the state of Maine for sale without the license provided for in this act or who shall violate any provisions of this act or neglect or refuse to comply with any of the provisions required herein or any way violate any of its provisions shall be punished by a fine of five hundred dollars and imprisonment in jail for not more than six months for each and every offense and municipal courts shall have jurisdiction of the offense.

Sec. 10. Act to take effect when approved. In view of the emergency cited in the preamble, this act shall take effect when approved.

Approved April 13, 1929.

Chapter 305.

An Act to Provide Equitable and Uniform Taxation for Motor Vehicles.

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

R. S., c. 9; relating to the assessment of excise taxes, amended. Chapter nine of the revised statutes is hereby amended by adding thereto sections seventy-six to eighty-five, both inclusive, as follows:

'Sec. 76. Excise tax for operation of motor vehicles on public ways; rates. 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 eighty-two, as follows: a sum equal to twenty-three mills on each dollar of the maker's list price for the first or current year of model, sixteen and one-half mills for the second year, twelve and one-half mills for the third year, nine mills for the fourth year, five and one-half mills for the fifth

year and three mills for the sixth and succeeding years; provided, however, that persons registering under the provisions of sections thirty-four and seventy-five of chapter two hundred and eleven of the public laws of nineteen hundred and twenty-one, the state and political sub-divisions thereof, 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, telephone and telegraph companies subject to the excise tax set forth in chapter nine of the revised statutes in sections thirty-six to forty-two, express companies subject to the excise tax as set forth in chapter nine of the revised statutes in sections forty-three to forty-six, both inclusive, railroad companies subject to the excise tax set forth in chapter nine of the revised statutes, sections twenty-five to thirty-five, both inclusive, excepting however, motor busses used for transportation of passengers for hire, shall not be subject to the excise herein provided.

Sec. 77. Exempt from further taxation for that year. Any automobile owner, who has paid the excise tax on his motor vehicle for the year to a city or town as herein provided, shall be exempt from further or other taxation on said motor vehicle for that year by said city or town.

Sec. 78. Excise tax must be paid before registration. No motor vehicle owned or controlled by a resident of this state shall be registered under the provisions of chapter two hundred and eleven of the public laws of nineteen hundred and twenty-one and acts amendatory thereof and additional thereto until the owner or person controlling the same has paid the excise tax herein provided to the city or town wherein he resides.

Sec. 79. Credit allowed when motor vehicle is transferred or lost. Any owner who has paid said excise tax for a motor vehicle the ownership of which is transferred, or which is subsequently totally lost by fire, theft or accident, in the same calendar year, shall be entitled to a credit to the amount of such tax towards an excise tax for another motor vehicle which may be required of him in the same calendar year. No portion of any excise tax once paid shall be repaid to any person; and from October first to December thirty-first such credit shall not exceed one-third of the amount of the original tax.

Sec. 80. Receipts prescribed by secretary of state. Receipts for the payment of this excise tax shall be in the form prescribed by the secretary of state. They shall be issued in duplicate, and one copy shall be delivered to the secretary of state, at the time application is made for registration of the motor vehicle, and filed with the application.

Sec. 81. Collection of tax. The collector of taxes of each city or town, or such other person as the city or town may designate, shall collect such

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excise tax and issue to each person paying it, the receipt therefor prescribed in section eighty.

Sec. 82. Tax reduced in September. The excise tax under the provisions of this chapter during the period beginning with September first and ending with December thirty-first shall be one-third of the sum named in section seventy-six.

Sec. 83. Deposit and use of excise tax funds. Each designated city official and treasurer of each town shall keep an account of the money received by him for said excise taxes, and deposit the same in the city or town treasury monthly. Failure so to deposit shall be cause for immediate removal from office. All moneys collected in accordance with the provisions of this act shall be apportioned between such town, city and any village corporation, sewer district, fire district or other public municipal corporation, in the same manner as the moneys now collected for taxes assessed on property located within such town or city.

Sec. 84. Provision for unorganized places. The collector of taxes of any adjacent town or the city treasurer of any adjacent city shall receive the excise tax and issue the receipt prescribed therefor under this chapter to persons residing in unorganized places in any county. Such fees shall be for the use of the town in which such tax is paid.

Sec. 85. Penalty for false statements. Any person wilfully making any false statement to any person charged with the duty of receiving this tax and issuing the receipt therefor, when making statement for the purpose of the levy of said tax hereunder, shall be fined not more than twenty-five dollars.'

Approved April 13, 1929.

Chapter 306.

An Act Relating to Auxiliary State Forests.

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

Sec. 1. Forest commissioner to have charge of auxiliary state forests. The forest commissioner shall have full charge of all auxiliary state forests, as the same are hereinafter defined.

Sec. 2. What auxiliary state forests shall include. Auxiliary state forests shall include all areas owned by corporations, firms, or individuals, now covered by trees or which shall be planted to trees for use as fuel, manufacture or sale, and which are capable of producing fifteen thousand feet, board measure, of soft wood, and eight thousand feet, board measure, of hardwood, or their equivalent, per average acre, exclusive of ledges,