

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-fifth Legislature

OF THE

STATE OF MAINE

1931

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Published by the Secretary of State, in conjunction with the Revisor of Statutes  
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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the Eighty-fifth Legislature

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[supplied from page 1 of volume]

**CHAP. 103**

work in the collection and publication of agricultural statistics and in developing grades and standards for farm products and providing inspection thereof; such agreements to be subject to the approval of the governor and council.

Approved March 30, 1931.

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**Chapter 103.****AN ACT Exempting Charitable Organizations from Excise Tax.**

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

**Sec. 1.** R. S., c. 12, sec. 90; relating to excise tax to be levied annually, amended. Section ninety of chapter twelve of the revised statutes is hereby amended by inserting in the fifteenth line of said section after the word "inclusive" the following words: 'the vehicles of charitable, benevolent, literary and scientific organizations which are used exclusively in carrying on charitable, benevolent, literary, or scientific work in this state,'; and by inserting in the next to the last line of said section after the word "used" the word 'exclusively,' so that said section as amended shall read as follows:

**'Sec. 90. Charitable organizations exempted from the excise tax.** 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 ninety-six, 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 section forty of chapter twenty-nine, the state and political subdivisions 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 sections thirty-nine to forty-five of this chapter, express companies subject to the excise tax as set forth in sections forty-six to forty-nine of this chapter, both inclusive, the vehicles of charitable, benevolent, literary and scientific organizations which are used exclusively in carrying on charitable, benevolent, literary, or scientific work in this state, railroad companies subject to the excise tax set forth in chapter nine, sections twenty-eight to thirty-eight of this chapter, both inclusive, excepting how-

ever, motor busses used exclusively for the transportation of passengers for hire, shall not be subject to the excise herein provided.'

**Sec. 2. R. S., c. 12, sec. 92; relating to payment of tax must precede registration, amended.** Section ninety-two of chapter twelve of the revised statutes is hereby amended by inserting in the second line of said section after the word "state" the following words: 'excepting only motor vehicles owned and operated by charitable, benevolent, literary, or scientific organizations which are used exclusively in carrying on charitable, benevolent, literary, or scientific work in the state,' so that said section as amended shall read as follows:

**'Sec. 92. Motor vehicles of charitable institutions excepted.** No motor vehicle owned or controlled by a resident of this state, excepting only motor vehicles owned and operated by charitable, benevolent, literary, or scientific organizations which are used exclusively in carrying on charitable, benevolent, literary, or scientific work in the state, shall be registered under the provisions of chapter twenty-nine until the owner or person controlling the same has paid the excise tax herein provided to the city or town wherein he resides.'

Approved March 30, 1931.

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## Chapter 104.

### AN ACT Relating to a Biennial Revision of "Fish and Game" Laws.

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

**R. S., c. 38; relating to inland fisheries and game, amended.** Chapter thirty-eight of the revised statutes is hereby amended by adding after section one hundred eight of said chapter a new section, to be numbered one hundred nine A, and to read as follows:

**'Sec. 109A. Biennial revision of "Fish and Game" laws.** As soon as practicable after the adjournment of the legislature, the revisor of statutes, with the assistance of the commissioner of inland fisheries and game, shall issue a revision of all the public laws relating to inland fisheries and game. This revision shall take the place of chapter thirty-eight of the revised statutes of nineteen hundred thirty and all acts or parts of acts amending said chapter. It may be cited as "chapter thirty-eight of the revised statutes", and each revision shall replace the previous revision. The revision shall be printed in a pamphlet of the same sized pages as the laws of the state, and the printing and distribution thereof shall be the same as in the case of the biennial laws; except that the commissioner