

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-sixth Legislature

OF THE

STATE OF MAINE

From April 4, 1931, to March 31, 1933

AND MISCELLANEOUS STATE PAPERS

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Published by the Secretary of State in conjunction with the Revisor of Statutes in accordance with the Resolves of the Legislature approved June 28, 1820, March 18, 1840, March 16, 1842, and an Act approved April 2, 1931.

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the Eighty-sixth Legislature

**1933**

[supplied from page 1 of volume]

seven" appear, said words may be construed to read: 'sections 44 to 47', for purposes essential to administrative procedure under said sections 45 and 47.

**Sec. 9. Constitutionality of act.** If any section, subsection, sentence, clause, or phrase of this act is, for any reason, held to be unconstitutional, such decision shall not effect the validity of the remaining portions of this act. The legislature hereby declares that it would have passed this act, with each section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional.

**Sec. 10. Suspending clause.** All acts and parts of acts inconsistent with this act are hereby suspended in their operation during the term of this act.

**Emergency Clause.** In view of the emergency recited in the preamble this act shall take effect when approved.

Approved March 27, 1933.

## Chapter 176.

### AN ACT Relating to Taxation of Motor Vehicles.

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

R. S., c. 12, §§ 93, 96, amended. Sections 93 and 96 of chapter 12 of the revised statutes are hereby repealed and the following enacted in place thereof:

'Sec. 93. Credit for tax may be transferred if motor vehicle is sold, stolen, burned, or totally destroyed. 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~~ September 1st to December 31st such credit shall not exceed ~~one-third~~  $\frac{1}{2}$  of the amount of the original tax.'

'Sec. 96. From September 1st to December 31st to be ~~one-third~~  $\frac{1}{2}$  of sum named in § 90. The excise tax under the provisions of this chapter during the period beginning with September 1st and ending with December 31st shall be ~~one-third~~  $\frac{1}{2}$  of the sum named in section 90, provided that the minimum to be paid under the provisions of this section shall never be less than \$2.'

Approved March 28, 1933.