

ACTS AND RESOLVES

AS PASSED BY THE

Ninety-fourth Legislature

OF THE

STATE OF MAINE

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Ninety-fourth Legislature

1949

66 REGISTRATION AND EXCISE TAXES OF VOLUNTEER FIRE DEPTS. CHAP. 77 PUBLIC LAWS, 1949

ginning at a point on state road No. 161 at a point where Bangor & Aroostook R. R. crosses said highway and extending in an easterly and northerly direction along the right of way of said railroad approximately 6 miles to the southern boundary of T. 17, R. 3, thence west along southern boundary of T. 17, R. 3 also T. 17, R. 4 to highway 161 in a southeasterly direction to point of beginning; the above described area containing approximately 12,000 acres.'

Effective August 6, 1949

Chapter 77

AN ACT Relating to Registration and Excise Taxes of Volunteer Fire Departments.

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

Sec. 1. R. S., c. 19, § 13, amended. The 9th paragraph of section 13 of chapter 19 of the revised statutes, as amended by chapter 35 of the public laws of 1947, is hereby further amended to read as follows:

'All motor vehicles owned and used by the state, or any municipal corporation therein and all vehicles owned by an organized volunteer fire department and used exclusively for fire fighting purposes shall be registered, but shall be exempt from the provisions of this chapter as to payment of registration fees; but all such vehicles shall display registration plates as required by this chapter or approved by the secretary of state. Provided, however, that all motor vehicles and trailers owned by the state and under the supervision of the state highway commission shall be exempt from the provisions of this chapter as to registration and payment of registration fees. Such motor vehicles and trailers shall display a marker or insignia approved by the secretary of state.'

Sec. 2. R. S., c. 19, § 38, amended. The 1st paragraph of section 38 of chapter 19 of the revised statutes, as amended by chapter 356 of the public laws of 1947, is hereby further amended to read as follows:

'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

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motor vehicle to be so operated, subject to the provisions of section 44, as follows: a sum equal to 23 mills on each dollar of the maker's list price for the 1st or current year of model, 161/2 mills for the 2nd year, 121/2 mills for the 3rd year, 9 mills for the 4th year, 51/2 mills for the 5th year, and 3 mills for the 6th and succeeding years; provided, however, that whenever an excise tax has been paid for the previous calendar year on the same motor vehicle the excise tax for the new calendar year shall be assessed as if the vehicle was in its next year of the model; provided, however, that persons registering under the provisions of section 54, the state and political subdivisions thereof, volunteer fire departments, 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 120 to 126, inclusive, of chapter 14, express companies subject to the excise tax as set forth in sections 127 to 130, inclusive, of chapter 14, 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 sections 109 to 119, inclusive, of chapter 14, excepting however, motor busses used exclusively for the transportation of passengers for hire, shall not be subject to the excise herein provided; and provided further, that in all cases where the excise tax under the preceding provisions of this section amounts to less than \$5, a minimum tax of \$5 shall be levied; and provided further that in respect to non-commercial vehicles on and after the 7th year of a model, the maximum amount to be levied as an excise tax under the provisions of this section shall be \$10.'

Effective August 6, 1949

Chapter 78

AN ACT Relating to Powers of Baxter State Park Authority.

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

R. S., c. 32, §§ 31-A - 31-D, additional. Chapter 32 of the revised statutes is hereby amended by adding thereto 4 new sections to be numbered 31-A to 31-D, to read as follows:

'Sec. 31-A. Rules and regulations; violation of; penalties. The Baxter State Park authority may from time to time establish such rules and regulations as it deems necessary for the protection and preservation of said