

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Ninety-fourth Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with subsection VI of section 26 of chapter 9 of the Revised Statutes of 1944.

KENNEBEC JOURNAL
AUGUSTA, MAINE
1949



PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Ninety-fourth Legislature

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public corporation, or to any society, corporation, institution or association of persons engaged in or devoted to any charitable, religious, benevolent, educational, public or other like work, pecuniary profit not being its object or purpose, or to any person, society, corporation, institution or association of persons in trust for or to be devoted to any charitable, benevolent, educational or public purpose, or the care or maintenance of cemeteries, cemetery lots, or structures therein or thereon, by reason whereof any such person or corporation shall become beneficially entitled, in possession or expectancy to any such property or the income thereof, shall be exempted; provided, however, that such society, corporation, institution or association be organized and existing under the laws of this state, or that the property transferred be limited for use within this state; provided further, that if such society, corporation, institution or association be organized or existing under the laws of a territory or state of the United States, other than this state, or of a foreign state or country, all property transferred to said society, corporation, institution or association shall be exempted, if at the date of decedent's death the said state or territory, or foreign state or country under the laws of which said society, corporation, institution or association was organized or existing did not impose a legacy, or succession tax, or a death tax, of any character, in respect of property passing to or for the use of such society, corporation, institution or association organized or existing under the laws of this state, or if at the date of decedent's death the laws of the state or territory or foreign state or country under which said society, corporation, institution or association was organized or existing, contained a reciprocal provision under which such passing of property to said society, corporation, institution or association organized or existing under the laws of another state or territory or foreign state or country shall be exempt from legacy or succession or death taxes of every character, providing such other state or territory, or foreign state or country, allowed a similar exemption to such a society, corporation, institution or association organized or existing under the laws of another state or territory or foreign state or country.'

Effective August 6, 1949

Chapter 87

AN ACT Relating to Motor Vehicle Excise Tax for Amputee Veterans.

Emergency preamble. Whereas, Public Law 663, 79th Congress, as amended, authorizes the Veterans Administration to supply free automobiles to certain amputee veterans of World War II; and

Whereas, automobiles have been given free, under said law, to 142 amputee veterans of Maine, who now must, under existing legislation, assume the personal expense of paying excise tax on said automobiles before they may enjoy the use of them; and

Whereas, said excise tax must be paid prior to March 1st in order to register said automobiles for the current year; and

Whereas, the people of Maine recognize the fact that all they own and all the privileges which they continue to enjoy, they owe to those who have defended them on the field of battle; and that these amputee veterans should not, by state law, be put to any expense in enjoying the use of free automobiles given to them by a grateful federal government; and

Whereas, in the judgment of the legislature, these facts create an emergency within the meaning of the constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. R. S., c. 19, § 38, amended. Section 38 of chapter 19 of the revised statutes, as amended by section 1 of chapter 342 of the public laws of 1945 and by chapters 356 and 360 of the public laws of 1947, is hereby further amended by adding at the end thereof a new paragraph to read as follows:

'Provided, however, that no amputee veteran who has been the recipient of an automobile from the United States government under authority of P. L. 663, 79th Congress, as amended, or any amputee veteran receiving compensation from the Veterans Administration for service connected disability who shall have a specially designed motor vehicle, and who is otherwise qualified to operate a motor vehicle in this state, shall be required to pay the annual excise tax or be otherwise in any way taxed for any one such automobile so owned by him.'

Sec. 2. Effective date; refunds. The provisions of this act shall be retroactive to January 1, 1949. Appropriate officers of cities and towns are hereby authorized and directed to make such refunds as may be necessary to give effect to the provisions of this act.

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.