

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Ninety-fifth Legislature

OF THE

STATE OF MAINE

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Ninety-fifth Legislature

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shall be credited to the department of agriculture and expended to carry out the provisions of sections 241 to 248, inclusive.'

Sec. 3. R. S., c. 88, § 193, amended. Section 193 of chapter 88 of the revised statutes, as amended, is hereby further amended by adding at the end thereof a new paragraph, to read as follows:

'No local sealer of weights and measures shall charge a fee provided by this section unless he has adequate equipment to test accurately and which equipment has been approved by the state sealer of weights and measures. He shall also not charge a fee for testing or calibrating weighing and measuring devices which have been calibrated or tested and approved by the state sealer of weights and measures or his duly appointed deputy, within the period of 3 months immediately following such test or calibration and approval by the state sealer or his deputy.'

Effective August 20, 1951

Chapter 264

AN ACT Relative to Excise Tax on Aircraft.

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

Sec. 1. R. S., c. 19, § 39-A, amended. Section 39-A of chapter 19 of the revised statutes, as enacted by chapter 358 of the public laws of 1949, is hereby amended to read as follows:

'Sec. 39-A. Excise tax for privilege of operating aircraft. An excise tax shall be levied annually as herein provided with respect to each ~~calendar~~ year commencing April 1 for the privilege of operating aircraft within this state. Each heavier or lighter than air aircraft so operated and owned or controlled by a resident of this state shall be subject to the tax imposed by this section. This excise tax shall be levied 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, 16½ mills for the 2nd year, 12½ mills for the 3rd year, 9 mills for the 4th year, 5½ mills for the 5th year and 3 mills for the 6th and succeeding years; and the minimum tax shall be ~~\$10~~ \$5. This excise tax on aircraft shall be subject to the same provisions and exemptions as apply to motor vehicles in sections 38, 39, 40, 41, 42, 43, 44, 45, 46 and 47, which can be applied to such aircraft.'

Sec. 2. R. S., c. 19, § 40, amended. Section 40 of chapter 19 of the revised statutes is hereby amended to read as follows:

'Sec. 40. Payment of tax must precede registration; exemptions from tax. No motor vehicle or aircraft owned or controlled by a resident of this state, excepting only motor vehicles or aircraft 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 this chapter or under chapter 21 until the owner or person controlling the same has paid the excise tax herein provided for to the city or town wherein he resides. Provided further, that a non-resident person registering a motor vehicle or aircraft in this state shall pay to the municipality of the state where he is occasionally or temporarily residing, or if there be no such residing place, then to the state the excise tax above provided; and that a foreign corporation registering a motor vehicle or aircraft in this state shall pay to the municipality of the state where said motor vehicle or aircraft is customarily kept, or if there be no such customary place of keeping, then to the state, the excise tax hereinbefore provided for. If such payment is made to the state, the secretary of state is authorized to receive the same and to give a receipt therefor.'

Sec. 3. R. S., c. 19, § 42, amended. The 2nd sentence of section 42 of chapter 19 of the revised statutes is hereby amended to read as follows:

'They shall be issued in duplicate, and 1 copy shall be delivered to the secretary of state, or to the aeronautics commission in the case of aircraft, at the time application is made for registration of the motor vehicle or aircraft, and filed with the application.'

Sec. 4. R. S., c. 19, § 44, amended. Section 44 of chapter 19 of the revised statutes, as amended, is hereby further amended to read as follows:

'Sec. 44. From September 1st to December 31st to be $\frac{1}{2}$ of sum named in §§ 38 and 39-A. The excise tax, during the period beginning with September 1st and ending with December 31st, or in the case of aircraft, beginning with December 1st and ending with March 31st, shall be $\frac{1}{2}$ of the sum named in ~~section~~ sections 38 or 39-A.'

Sec. 5. R. S., c. 21, § 12, amended. The last sentence of the 1st paragraph of section 12 of chapter 21 of the revised statutes, as repealed and replaced by chapter 389 of the public laws of 1949, is hereby amended to read as follows:

'A state registration certificate of aircraft shall not be transferable ~~unless the holder shall in writing report the transfer to the commission and shall properly execute the certificate as to transfer of title and surrender it to the transferee.~~