

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

AS PASSED BY THE

Ninety-eighth Legislature

OF THE

# STATE OF MAINE

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PUBLIC LAWS  
OF THE  
STATE OF MAINE

As Passed by the Ninety-eighth Legislature

1957

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\$1.10 may be made for residents, of which amount \$1 shall be paid to the Commissioner and for nonresidents a charge of not to exceed \$5.10 may be made, of which amount \$5 shall be paid to the Commissioner.'

Effective August 28, 1957

## Chapter 306

### AN ACT Relating to Exemptions from Excise Tax of Motor Buses Used for Transportation of Passengers for Hire.

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

R. S., c. 22, § 49, amended. The 1st paragraph of section 49 of chapter 22 of the Revised Statutes, as amended by section 2 of chapter 100 and section 11 of chapter 200 of the public laws of 1955, 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 motor vehicle to be so operated, subject to the provisions of section 56, as follows: a sum equal to 23 mills on each dollar of the maker's list price for the first 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; ~~provided, however, that whenever~~ 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~~ Persons registering under the provisions of section 67, the State and political subdivisions thereof, municipalities registering motor vehicles for use in driver education in the secondary schools, 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, holders of transit registration certificates, telephone and telegraph companies subject to the excise tax set forth in sections 125 to 132, inclusive, of chapter 16, express companies subject to the excise tax as set forth in sections 133 to 136, inclusive, of chapter 16, 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 113 to 124, inclusive, of chapter 16, ~~excepting however, motor buses used exclusively for the transportation of passengers for hire~~ shall not be subject to the excise ~~herein~~ tax provided in this section; ~~and provided further, that in~~ 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, except that for a bicycle with motor attached the excise tax shall be \$2.50; ~~and provided further, that in~~ In respect to noncommercial 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. All buses used for the transportation of passengers for hire in interstate or intrastate commerce, or both, by carriers granted certificates of public convenience and necessity, or permits, by the Maine Public Utilities Commission, may be subject to the excise tax provided in this section at the option of the appropriate municipality.'

Effective August 28, 1957