

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

One Hundred and First Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with the Revised Statutes of 1954, Chapter 10, Section 27, Subsection VI.

The Knowlton and McLeary Company
Farmington, Maine
1963

PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the One Hundred and First Legislature

1963

Chapter 359

AN ACT Relating to Exempting from Property Tax Pleasure Boats in the State for Storage.

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

R. S., c. 91-A, § 10, sub-§ V, ¶ I, amended. Paragraph I of subsection V of section 10 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended to read as follows:

I. Pleasure vessels and boats in the State on the first day of each April whose owners reside out of the State, and which are left in this State temporarily by the owners for the purposes of repair or storage and for a consideration.

Effective September 21, 1963

Chapter 360

AN ACT Increasing Sales Tax.

Emergency preamble. Whereas, the essential needs of State Government require that additional revenue be raised by this Legislature; and

Whereas, the revenue to be collected under this act may not be sufficient to provide for said needs during the next fiscal biennium unless the tax is imposed on retail sales made on and after the date of the beginning of the next fiscal year, namely, July 1, 1963; 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. 17, § 3, amended. The first sentence of section 3 of chapter 17 of the Revised Statutes, as last amended by section 7 of chapter 227 of the public laws of 1961, is further amended to read as follows:

'A tax is imposed at the rate of ~~3%~~ 4% on the value of all tangible personal property, sold at retail in this State on and after July 1, 1963 and upon the rental charged for living quarters in hotels, rooming houses, tourist or trailer camps, measured by the sale price, except as in this chapter provided.'