

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

One Hundred and Fourth Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with the Revised Statutes of 1964, Title 3, Section 164, Subsection 6.

THE KNOWLTON AND MCLEARY COMPANY
FARMINGTON, MAINE
1969

PUBLIC LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE
ONE HUNDRED AND FOURTH LEGISLATURE
1969

Chapter 17

AN ACT Relating to Motor Vehicle Excise Tax Credits.

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

R. S., T. 36, § 1482, sub-§ 5, amended. The first sentence of subsection 5 of section 1482 of Title 36 of the Revised Statutes is amended to read as follows:

Any owner who has paid the excise or property tax for a vehicle the ownership of which is transferred, or which is subsequently totally lost by fire, theft or accident or which is subsequently totally junked or abandoned, in the same calendar year, shall be entitled to a credit to the maximum amount of the tax previously paid in such year for any one vehicle toward the tax for such other vehicles, regardless of the number of transfers, which may be required of him in the same calendar year.

Effective October 1, 1969

Chapter 18

AN ACT Relating to Sales and Use Tax on Property Registered for Use in Maine.

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

R. S., T. 36, § 1755, amended. Section 1755 of Title 36 of the Revised Statutes is amended to read as follows:

§ 1755. No registration unless tax paid

Whenever any tangible personal property whose sale or use is subject to tax under chapters 211 to 225 is required to be registered for use within this State by any law other than this, the applicant for registration, whether or not the owner, shall himself ~~pay~~ be liable for the sales tax or use tax or shall prove that said tax is not owing as a prerequisite to the granting of such registration. Such applicant shall file with the registering agency a certificate in such form as may be prescribed by the Tax Assessor containing the name of vendor, date of purchase, sale price and such other information as may be pertinent to determination of tax liability; and the registering agency shall forward such certificate promptly to the Bureau of Taxation.

Effective October 1, 1969