

# MAINE STATE LEGISLATURE

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REVISED STATUTES  
OF THE  
STATE OF MAINE  
1954

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1961 CUMULATIVE SUPPLEMENT

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ANNOTATED

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VOLUME 3

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THE MICHIE COMPANY  
CHARLOTTESVILLE, VIRGINIA  
1961

under chapter 22 or chapter 24 until the excise tax or personal property tax has been paid in accordance with sections 124 and 126.

**I.** Where a personal property tax is to be paid as a prerequisite to registration, the exempt status of the vehicle shall be determined by section 125. (1959, c. 308, § 1.)

**Sec. 129. Collection of tax.—**

**I.** In municipalities the municipal tax collector or such other person as the municipality may designate shall collect such excise tax and shall deposit the money received with the municipal treasurer monthly.

**A.** Such collector shall report to the municipal officers at the end of the municipal year, showing the total amount of excise tax collected by him and the amounts applying to each year.

**II.** In unorganized places the county commissioners shall appoint agents to collect the excise tax. Such agents shall be allowed a fee of 30¢ for each tax receipt issued and shall deposit the remainder promptly with the county treasurer. (1959, c. 308, § 1.)

**Sec. 130. Receipts issued in duplicate.—**Receipts for payment of the excise tax shall be in the form prescribed by the secretary of state. They shall be issued in duplicate, and one copy shall be filed with the application at the time application is made for registration of the vehicle. (1959, c. 308, § 1.)

**Sec. 131. Crediting and apportionment of tax received.—**

**I.** In municipalities the treasurer shall credit money received from excise taxes to an excise tax account, from which it may be appropriated by the municipality for any purpose for which a municipality may appropriate money.

**II.** Excise taxes collected in unorganized places shall be credited by the county treasurer as undedicated funds for the unorganized place in which the tax was payable. (1959, c. 308, § 1.)

**Sec. 132. False statements to any person receiving tax.—**Any person willfully making any false statement to any person charged with the duty of receiving this tax and issuing the receipt therefor, when making statement for the purpose of the levy of said tax hereunder, shall be punished by a fine of not more than \$25. (1959, c. 308, § 1.)

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## Chapter 92.

### Taxation Laws Relating to Towns.

**Secs. 1-172.** Repealed by Public Laws 1955, c. 399, § 2.

**Editor's note.**—Section 7 of this chapter, § 42. For present property tax laws, see chapter was also repealed by P. L. 1955, c. 405, § 91-A.

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## Chapter 93.

### Maine Housing Authorities.

**Editor's note.**—P. L. 1957, c. 395, amending this chapter, provided in sections 10, 11 and 12 thereof as follows:

"Sec. 10. Ratification and validation. The creation and establishment of housing authorities pursuant to, or purporting to be pursuant to, the provisions of the Maine Housing Authorities Act, chapter

93 of the Revised Statutes as enacted by chapter 441 of public laws of 1949, together with all proceedings, acts and things undertaken, performed or done with reference thereto, including the appointment of commissioners, officers and employees, are hereby validated, ratified, confirmed, approved and declared legal