AN ACT Relating to Excise Tax on Aircraft.

Emergency preamble. Whereas, local assessors make their assessments in April; and

Whereas, the Town of Owls Head especially needs the funds that would be derived from this tax; and

Whereas, the United States Government turned over this Naval Airport to the City of Rockland as the Rockland Municipal Airport, which consists of approximately 19 buildings and 390 acres of land in the town of Owls Head; and

Whereas, the City of Rockland has leased part of the airport to private industry; and

Whereas, the town of Owls Head believes that they should receive some revenue from tax assessment on the buildings used as private warehouses, storage plants and manufacturing operations and the land on which they are located; and

Whereas, the Town of Owls Head is entitled to be able to make an assessment on April 1st; and

Whereas, the lower court has given a judgment in favor of Owls Head against one private operator but was appealed to the Supreme Court; 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:

R. S., c. 22, § 52, repealed and replaced. Section 52 of chapter 22 of the revised statutes is hereby repealed and the following enacted in place thereof:

'Sec. 52. Tax paid before registration. 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 24 until the owner or person controlling the same has paid the excise tax as herein provided.

Every motor vehicle owned by a resident of this State shall be subject to excise tax in the municipality where the owner resides. Every nonresident person registering a motor vehicle 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. A foreign corporation registering a motor vehicle or any person registering 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, or, in the case of aircraft, the Aeronautics Commission is authorized to receive the same and to give a receipt therefor.'

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.