

# MAINE STATE LEGISLATURE

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Date: 10/3/2013

L.D. 1534

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3 TAXATION

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5 STATE OF MAINE

6 SENATE

7 126TH LEGISLATURE

8 FIRST REGULAR SESSION

9 COMMITTEE AMENDMENT "A" to S.P. 581, L.D. 1534, Bill, "An Act To  
10 Allow a Motor Vehicle Excise Tax Credit for a Vehicle No Longer in Use"

11 Amend the bill by striking out everything after the enacting clause and before the  
12 summary and inserting the following:

13 **Sec. 1. 36 MRSA §1482, sub-§5**, as amended by PL 2011, c. 240, §13, is further  
14 amended to read:

15 **5. Credits.** An owner or lessee who has paid the excise or property tax for a vehicle  
16 ~~the ownership or registration of which is transferred, or that is subsequently totally lost by~~  
17 ~~fire, theft or accident or totally junked or abandoned, in the same registration year,~~ is  
18 entitled to a credit up to the maximum amount of the tax previously paid in that  
19 registration year for any one vehicle toward the tax for any number of vehicles, regardless  
20 of the number of transfers that may be required of the owner or lessee in that registration  
21 year. The credit is available only if the vehicle's ownership is transferred, the vehicle is  
22 totally lost by fire, theft or accident, the vehicle is totally junked or abandoned, the use of  
23 the vehicle is totally discontinued or, in the case of a leased vehicle, the registration is  
24 transferred.

25 A. The credit must be given in any place in which the excise tax is payable.

26 B. For each transfer made in the same registration year, the owner shall pay \$3 to the  
27 place in which the excise tax is payable.

28 C. During the last 4 months of the registration year, the credit may not exceed 1/2 of  
29 the maximum amount of the tax previously paid in that registration year for any one  
30 vehicle.

31 D. If the credit available under this subsection exceeds the amount transferred to  
32 another vehicle, a municipality may choose, but is not required to refund the excess  
33 amount. If a municipality chooses to refund excess amounts it must do so in all  
34 instances where there is an excess amount.

1 E. For the purposes of this subsection, "owner" includes the surviving spouse of the  
2 owner.

3 G. For the purposes of this subsection, "totally discontinued" means that the owner  
4 has permanently discontinued all use of the vehicle except for selling, transferring  
5 ownership of, junking or abandoning that vehicle. The owner of the vehicle must  
6 provide a signed statement attesting that use of the vehicle from which the credit is  
7 being transferred is totally discontinued. If the owner who has totally discontinued  
8 use of a vehicle later seeks to register that vehicle, no excise tax credits may be  
9 applied with respect to the registration of that vehicle or any subsequent transfer of  
10 that vehicle's registration.'

11 **SUMMARY**

12 This amendment clarifies that the motor vehicle excise tax credit is available only if  
13 the vehicle's ownership is transferred, the vehicle is totally lost by fire, theft or accident,  
14 the vehicle is totally junked or abandoned, the use of the vehicle is totally discontinued  
15 or, in the case of a leased vehicle, the registration is transferred. It defines "totally  
16 discontinued" as meaning that the owner has permanently discontinued all use of the  
17 vehicle except for selling, transferring ownership of, junking or abandoning that vehicle.  
18 It requires the owner of the vehicle to provide a signed statement attesting that the vehicle  
19 from which the credit is being transferred is totally discontinued and states that if the  
20 owner who has totally discontinued use of a vehicle later seeks to register that vehicle, no  
21 excise tax credits may be applied with respect to the registration of that vehicle or any  
22 subsequent transfer of that vehicle's registration.