

# MAINE STATE LEGISLATURE

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## CHAPTER 111

AIRCRAFT, HOUSE TRAILERS AND  
MOTOR VEHICLES

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**§ 1481. Definitions**

The following words and phrases as used in section 551 and this chapter shall have the following meanings:

**1. House trailer.** "House trailer" means:

**A.** A trailer or semi-trailer which is designed, constructed and equipped as a permanent or temporary dwelling place, living abode or sleeping place and is equipped for use as a conveyance on highways, or

**B.** A trailer or semi-trailer whose chassis and exterior shell is designed and constructed for use as a house trailer, as defined in paragraph A, but which is used instead permanently or temporarily for the advertising, sales, display or promotion of merchandise or services, or for any other commercial purpose except the transportation of property for hire or the transportation of property for distribution by a private carrier.

1963, c. 304, § 4.

**2. Maker's list price.** "Maker's list price" in the case of vehicles manufactured in the United States means the retail price at the point of manufacture, less the federal manufacturer's tax. "Maker's list price" in the case of vehicles manufactured outside the United States means the retail price at the nearest port of entry.

**3. Motor vehicle.** "Motor vehicle" means any self-propelled vehicle not operated exclusively on tracks, including motorcycles, but not including aircraft. "Motor vehicle" shall not include any vehicle prohibited by law from operating on the public highways.

**4. Stock race car.** "Stock race car" means a one-time factory produced vehicle equipped with roll bars or bracing welded or attached to the frame in a permanent manner and special safety belts, firewalls and having a certain amount of the body removed.

1959, c. 378, § 64.

**5. Vehicle.** "Vehicle" means any motor vehicle or house trailer, and heavier and lighter than air aircraft.

1959, c. 308, § 1; c. 378, § 64; 1963, c. 304, §§ 3, 4.

## § 1482. Excise tax

**1. Annual excise tax.** An excise tax shall be levied annually with respect to each calendar year in the following cases:

**A. Aircraft.** For the privilege of operating aircraft within this State, each heavier and lighter than air aircraft so operated and owned or controlled by a resident of this State, or a nonresident operating for compensation or hire within this State and required to register under Title 6, shall be subject to such excise tax as follows: A sum equal to 23 mills on each dollar of the maker's list price for the first or current year of model, 16½ mills for the 2nd year, 12½ mills for the 3rd year, 9 mills for the 4th year, 5½ mills for the 5th year and 3 mills for the 6th and succeeding years. The minimum tax shall be \$10.

**B. House trailers.** For the privilege of operating a house trailer upon the public ways, each house trailer to be so operated shall be subject to such excise tax as follows: A sum equal to 25 mills on each dollar of the maker's list price for the first or current year of model, 20 mills for the 2nd year, 16 mills for the 3rd year and 12 mills for the 4th year and succeeding years. The minimum tax shall be \$15.

**C. Motor vehicles.** For the privilege of operating a motor vehicle upon the public ways, each motor vehicle, other than a stock race car, to be so operated shall be subject to such excise tax as follows: A sum equal to 23 mills on each dollar of the maker's list price for the first or current year of model,

16½ mills for the 2nd year, 12½ mills for the 3rd year, 9 mills for the 4th year, 5½ mills for the 5th year and 3 mills for the 6th and succeeding years. The minimum tax for a motor vehicle other than bicycle with motor attached shall be \$5, for bicycle with motor attached, \$2.50. The excise tax on a stock race car shall be \$5. The maximum tax on and after the 7th year of model for a passenger vehicle, including a so-called station wagon, but not a bus, shall be \$15. 1959, c. 194; c. 378, § 65; 1963, c. 349, § 2.

**2. Tax ½ from September 1st to December 31st.** The excise tax levied in this section shall be ½ of the sum named in subsection 1 from September 1st to December 31st.

**3. Tax paid for previous calendar year.** Whenever an excise tax has been paid for the previous calendar year by the same person on the same vehicle, the excise tax for the new calendar year shall be assessed as if the vehicle was in its next year of model.

**4. Maker's list price.** The maker's list price of a vehicle to be used shall be obtained from sources approved by the State Tax Assessor. Where the maker's list price of a vehicle is not readily obtainable the State Tax Assessor shall prescribe the maker's list price to be used or the manner in which the maker's list price shall be determined.

**5. Credits.** Any owner who has paid the excise 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.

**A.** Such credit shall be allowed in any place in which the excise tax is payable.

**B.** For each transfer made in the same calendar year the owner shall pay \$1 to the place in which the excise tax is payable.

**C.** From September 1st to December 31st such credit shall not exceed ½ the amount of the maximum tax.

**D.** No portion of any excise tax once paid shall be repaid to any person by reason of the transfer of vehicles or discontinuance of the use of a vehicle.

**6. Payment of tax.** Payment of excise tax before property taxes are committed.

**A.** Where the person seeking to pay the excise tax owned the vehicle on or before April 1st, the excise tax must be paid before property taxes for the year in question are committed to the collector, otherwise the owner is subject to a personal property tax.

**B.** Where the person seeking to pay the excise tax acquired the vehicle after April 1st, or, being a nonresident, brought the vehicle into this State after April 1st, the excise tax may be paid at any time.

**C.** Where a property tax is paid and later registration of the vehicle is desired, a personal property or real estate tax receipt shall be accepted by the registering agency in lieu of an excise tax receipt, provided such tax receipt contains sufficient information to identify the vehicle.

**D.** Where an excise tax is paid on a house trailer and said house trailer is later in the same year assessed as real estate, the excise tax paid shall be allowed as a credit on the real estate tax. (1963, c. 304, §§ 5, 6.)

1959, c. 194; c. 308, §§ 1, 7; c. 378, § 65; 1963, c. 304, §§ 5, 6; c. 349, § 2.

### § 1483. Exemptions

The following are exempt from the excise tax:

**1. State vehicles.** Vehicles owned by this State and political subdivisions thereof;

**2. Driver education.** Motor vehicles registered by municipalities for use in driver education in the secondary schools;

**3. Volunteer fire departments.** Motor vehicles owned by volunteer fire departments;

**4. Dealers or manufacturers.** Vehicles owned by bona fide dealers or manufacturers of the vehicles, which vehicles are held solely for demonstration and sale and constitute stock in trade;

**5. Transit registration.** Vehicles to be lawfully operated on transit registration certificates;

**6. Certain public utilities.** Vehicles owned by telephone and telegraph companies, express companies and railroad com-

panies subject to the excise taxes set forth in chapters 355, 359, 361 and 363;

**7. Benevolent and charitable institutions.** Vehicles owned and used solely for their own purposes by benevolent and charitable institutions incorporated by this State and entitled to property tax exemption in accordance with section 652, subsection 1;

1963, c. 256, § 1.

**8. Literary and scientific institutions.** Vehicles owned and used solely for their own purposes by literary and scientific institutions and entitled to property tax exemption in accordance with section 652, subsection 1;

1963, c. 256, § 1.

**9. Religious societies.** Vehicles owned and used solely for their own purposes by houses of religious worship or religious societies entitled to exemption under section 652, subsection 1, paragraph G;

1963, c. 256, § 2.

**10. Certain nonresidents.** Motor vehicles permitted to operate without Maine registration under Title 29, section 2243;

1961, c. 89.

**11. Interstate commerce.** Vehicles traveling in the State only in interstate commerce, and owned in a state wherein an excise or property tax shall have been paid on the vehicle, and which grants to Maine owned vehicles the exemption contained in this subsection;

**12. Certain veterans.** Automobiles owned by veterans who are granted free registration of such vehicles by the Secretary of State under Title 29, section 251;

**13. Certain buses.** Buses used for the transportation of passengers for hire in interstate or intrastate commerce, or both, by carriers granted certificates of public convenience and necessity, or permits, by the Maine Public Utilities Commission, provided such buses may be subject to the excise tax provided in section 1482 at the option of the appropriate municipality.

1959, c. 308, § 1; 1961, c. 89; 1963, c. 256, §§ 1, 2.

**§ 1484. Place of payment**

The excise tax on a vehicle shall be paid in accordance with the following:

**1. Aircraft.** The excise tax on aircraft shall be paid in the place where the aircraft is customarily kept, or if there be no such customary place of keeping, to the State.

**A.** An aircraft is "customarily kept" in the place in Maine where it has been hangared, parked, tied down or moored more nights than in any other place in Maine during the last 30 days active flying period prior to payment of the excise tax; or, if it has not been excised in Maine for the previous year by the same owner, in the place in Maine where it will be hangared, parked, tied down or moored more nights than in any other place in Maine during the next 30 days active flying period.

**B.** The excise tax on aircraft customarily kept at a municipally owned airport or seaplane base shall be paid to the municipality which owns the airport or seaplane base.

**2. House trailers.**

**A.** If paid prior to April 1st, or if the house trailer is acquired or is brought into this State after April 1st, the excise tax shall be paid in the place where the trailer is located.

**B.** If paid on or after April 1st, the excise tax shall be paid in the place where the trailer was located on April 1st.

**3. Motor vehicles.**

**A.** If the motor vehicle is owned by an individual resident of this State, or a domestic corporation, the excise tax shall be paid in the place where the owner resides; the excise tax for motor vehicles owned by members of the Penobscot Tribe of Indians living on the reservation shall be paid to the tribal clerk thereof.

**B.** If the motor vehicle is owned by a nonresident person, the excise tax shall be paid in the place where he is temporarily or occasionally residing, or, if there is no such residing place, to the State.

**C.** If the motor vehicle is owned by a partnership or a foreign corporation, the excise tax shall be paid in the place where the motor vehicle is customarily kept; or if there is no such customary place of keeping, to the State.

1963, c. 256, § 3; c. 341, § 3.

**4. When paid to State.** When an excise tax is to be paid to the State under this section, it shall be paid to the Aeronautics Commission in the case of aircraft and to the Secretary of State in the case of motor vehicles.

1959, c. 308, § 1; 1963, c. 256, § 3; c. 341, § 3.

### § 1485. Exemption from personal property taxation

Any vehicle owner who has paid the excise tax on his vehicle in accordance with sections 1482 and 1484 shall be exempt from personal property taxation of such vehicle for that year.

1959, c. 308, § 1.

### § 1486. Tax paid before registration

No vehicle shall be registered under Title 29 or Title 6 until the excise tax or personal property tax or real estate tax has been paid in accordance with sections 1482 and 1484.

**1. Exempt status.** Where a personal property or real estate tax is to be paid as a prerequisite to registration, the exempt status of the vehicle shall be determined by section 1483. (1963, c. 304, § 7.)

1959, c. 308, § 1; 1963, c. 304, § 7.

### § 1487. Collection of tax

**1. Municipal tax collector.** 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.

**2. County commissioners.** 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.

**3. Tribal clerk.** Excise taxes of members of the Penobscot Tribe of Indians who live on the reservation shall be collected by the tribal clerk who shall hold and disburse the proceeds for the

benefit of the tribe in accordance with Title 22, section 4790. (1963, c. 341, § 4.)

1959, c. 308, § 1; 1963, c. 341, § 4.

**§ 1488. 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.

**§ 1489. Crediting and apportionment of tax received**

**1. Municipal excise tax account.** 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.

**2. County treasurer.** 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.

**§ 1490. 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.