

# MAINE STATE LEGISLATURE

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# STATE OF MAINE

Inter-Departmental Memorandum Date August 13, 1963

To Ernest H. Johnson, State Tax Assessor Dept. Bureau of Taxation

From Ralph W. Ferris, Asst. Atty. General Dept. " " "

Subject Soldiers' and Sailors' Civil Relief Act

Your request of August 12, 1963, received for an opinion on the question of a nonresident serviceman stationed in Maine owning a house trailer on April 1 and not paying an excise tax or personal property under the Maine statute.

Chapter 22, section 13-A provides that "No motor vehicle or house trailer shall be registered under this chapter until the excise tax or personal property tax has been paid in accordance with Chapter 91-A, sections 124 and 126." This was enacted P.L. 1959, Chapter 308, section 3.

You request me to review Mr. Bailey's opinion of November 14, 1956, and let you know whether I agree with that opinion and whether I agree with your understanding or interpretation of that opinion.

In regard to the opinion of Mr. Bailey of November 14, 1956, I note that he states that the "Federal Law suspends the state law while the state law exempts certain vehicles and that is respectable argument for the procedure which is already in practice."

You have submitted the request of Mr. Birkenwald for a review of the opinion of Mr. Bailey of 1956, and a copy of Bulletin No. 6 of 1962, and I am of the opinion that your understanding and interpretation of the statute and the opinion of Mr. Bailey are correct, and section 5, Chapter 304, P.L. 1963, takes care of this situation where it provides that where a property tax is paid in accordance with this section and later registration of the vehicle is desired, a personal or real estate receipt shall be accepted by the registering agency in lieu of an excise tax receipt, provided that such tax receipt contains sufficient information to identify the vehicle.

It is our opinion that if the nonresident serviceman does not excise his house trailer in case it was in Maine on April 1st and the personal property tax is committed he would be subject to the personal property tax and not the excise tax.

Chapter 91-A, section 126 II House Trailers. "A. If paid prior to April 1st or if the house trailer is acquired or is

Ernest H. Johnson, State Tax Assessor

August 15, 1963

brought into this State after April 1st the excise tax shall be paid in the place where the trailer is located" and section 127 of Chapter 91-A exempts from personal property tax "any vehicle owner who has paid the excise tax on his vehicle in accordance with sections 124 and 126 shall be exempt from personal property taxation of such vehicle for that year."

It is our opinion that the Soldiers' and Sailors' Civil Relief Act does not apply in the case of the serviceman paying a fee or tax to place a trailer on the public highway in Maine.

RWF:epd

# STATE OF MAINE

Inter-Departmental Memorandum Date

August 12, 1961

To Ralph W. Ferris, Assistant Attorney General Dept. Bureau of Taxation  
From Ernest M. Johnson, State Tax Assessor Dept. Bureau of Taxation  
Subject Soldiers' and Sailors' Civil Relief Act

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Under Chapter 91-A of the Revised Statutes, motor vehicles and house trailers may be registered only after the applicable excise tax or property tax has been paid. We are concerned in this inquiry only with motor vehicles or house trailers owned by servicemen who are nonresidents of this State. So far as nonresidents are concerned, if the motor vehicle or house trailer was owned on April 1 by the person seeking to register it, and was located in this State on April 1, it would be subject to excise tax provided that tax was paid before personal property taxes were assessed, otherwise it would be subject to personal property tax. A question has been raised by Mr. Birkenwald as to whether, in the case of a serviceman, a personal property tax could be assessed and collected even though a serviceman voluntarily sought registration of the vehicle, after property taxes were assessed, and owned the vehicle and had it in this State on April 1. Mr. Birkenwald is of the opinion that possibly the excise tax can be collected under these circumstances, but that the personal property tax cannot be assessed and collected because of the Soldiers' and Sailors' Civil Relief Act.

This same question was considered by Mr. Bailey, Assistant Attorney General, in an opinion dated November 14, 1956 (A-16 in our file of Attorney General's opinions). It is my understanding from reading Mr. Bailey's opinion that a serviceman from some other state who is stationed in Maine who voluntarily seeks to register a house trailer or motor vehicle in Maine automatically subjects himself to all the prerequisites of such registration under our statutes, including liability for excise tax or personal property tax. Will you please review Mr. Bailey's opinion, and let me know whether you agree with that opinion and whether you agree with my understanding or interpretation of that opinion.

I attach hereto a copy of a memorandum from Mr. Birkenwald in which he raises this question.

ENJ:J