

# MAINE STATE LEGISLATURE

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# STATE OF MAINE

Inter-Departmental Memorandum Date February 21, 1964

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

From Ralph W. Farris, Asst. Attorney General Dept. " " "

Subject Motor Vehicle Excise Tax

Your memorandum of February 20, 1964, received seeking advice as to the interpretation of the excise tax law on motor vehicles under Chapter 308, P.L. 1959 which provides that "The maximum tax on and after the seventh year of model for a passenger vehicle, including a so-called station wagon, but not a bus, shall be \$15."

You state that a question has now arisen as to whether a hearse or ambulance is to be considered a passenger vehicle, subject to the maximum tax of \$15 or whether such a vehicle is to be considered a nonpassenger vehicle with no maximum applicable tax, and upon this question you request advice.

In our opinion an ambulance is a vehicle for the conveyance of the sick and wounded, and a hearse is a vehicle for conveying the dead to the grave, and they should not be classed under the provisions of Chapter 308, P.L. 1959 as passenger vehicles, in view of the fact that a bus is not included in the maximum excise tax on passenger vehicles.

RWF:epd

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Prior to 1959 the Motor Vehicle Excise Tax Law provided for a maximum excise tax of \$10 "in respect to noncommercial vehicles on and after the seventh year of a model."

Chapter 308 of the Public Laws of 1959 revised the motor vehicle excise tax law extensively. The provision in question was changed to read "The maximum tax on and after the seventh year of model for a passenger vehicle, including a so-called station wagon, but not a bus, shall be \$15."

A question has now arisen as to whether a hearse or ambulance is to be considered a passenger vehicle, subject to the maximum tax of \$15; or whether such a vehicle is to be considered a nonpassenger vehicle with no maximum applicable tax.

Will you please advise.

EHJ:epd