

MAINE STATE LEGISLATURE

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Ben JSE
December 9, 1968

To: Ernest H. Johnson, State Tax Assessor Bureau of Taxation
From: Warren E. Winslow, Jr., Asst. Atty. Gen. " "
Subject: Taxation and Registration of Snow Traveling Vehicles

SYLLABUS:

Payment of his 1969 excise tax entitles a person to register his snow traveling vehicle between January 1, 1969 and June 30, 1969 for the registration period ending June 30, 1969.

Payment of his 1969 excise tax entitles a person to register his snow traveling vehicle between July 1, 1969 and December 31, 1969 for the registration year beginning July 1, 1969 and ending June 30, 1970.

A person must pay his 1970 excise tax in order to register his snow traveling vehicle between January 1, 1970 and June 30, 1970 for the period ending June 30, 1970.

FACTS:

"A" wishes to register his snow traveling vehicle between January 1, 1969 and June 30, 1969. "B" wishes to register his snow traveling vehicle between July 1, 1969 and December 31, 1969. "C" wishes to register his snow traveling vehicle between January 1, 1970 and June 30, 1970. "A", "B", and "C" pay their 1969 excise taxes on their snow traveling vehicles.

The excise tax year is the same as the calendar year. The registration year for snow traveling vehicles runs from July 1st to the next June 30th.

QUESTIONS:

1. Does "A's" payment of his 1969 excise tax entitle him to register his snow traveling vehicle between January 1, 1969 and June 30, 1969?
2. Does "B's" payment of his 1969 excise tax entitle him to register his snow traveling vehicle between July 1, 1969 and December 31, 1969?
3. Does "C's" payment of his 1969 excise tax entitle him to register his snow traveling vehicle between January 1, 1970 and June 30, 1970?
4. What are the respective periods of validity of the above registrations?

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ANSWERS:

1. Yes
2. Yes
3. No
4. See Opinion

OPINION:

Pursuant to 29 M.R.S.A. §2152, a snow traveling vehicle operated within the State of Maine must be registered with the Secretary of State.

"Except as otherwise provided, no snow traveling vehicle shall be operated within the jurisdiction of the State unless registered by the owner as provided in this Chapter. The Secretary of State is authorized to register and assign a registration number to all snow traveling vehicles, upon application and payment of a fee of \$4.00 by the owner for the initial registration and \$3.00 annually for renewal registration. A registration shall be valid for one year commencing July 1st of each year."

In an Attorney General's Opinion dated April 11, 1968, it was determined, for excise tax purposes, that snow traveling vehicles come within the definition of "motor vehicles" as set out in 36 M.R.S.A. §1481 (3). Therefore, payment of an excise tax (or in the case of snow traveling vehicles payment of a personal property tax if an excise tax is not paid) is a prerequisite to registration.

In order to register his snow traveling vehicle between January 1, 1969, and June 30, 1969, "A" must pay his 1969 excise tax. This may be paid at any time, either during the latter part of 1968 or during the early part of 1969, so long as it is paid before "A" registers his snow traveling vehicle. Since the registration year for snow traveling vehicles runs from July 1st to the next June 30th, "A's" registration will be valid only until June 30, 1969.

In order to register his snow traveling vehicle between July 1, 1969 and December 31, 1969, "B" must pay his 1969 excise tax. This may also be paid at any time, so long as it is paid before "B" registers his snow traveling vehicle. "B's" registration will be valid from the date of registration until June 30, 1970. This,

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however, is not to say that "B" will not have to pay his 1970 excise tax before he can re-register his vehicle in 1970.

In order to register his snow traveling vehicle between January 1, 1970 and June 30, 1970 "C" must pay his 1970 excise tax. This result may seem inconsistent with the result arrived at with "B" above, but it necessarily follows from the fact that the excise tax year is the same as the calendar year while the registration year runs from July 1st to the next June 30th.

WEW:lpn