

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 847

H. P. 672

House of Representatives, February 27, 1975

Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Drigotas of Auburn.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT to Facilitate the Collection of Real Estate Taxes on House Trailers.

Be it enacted by the People of the State of Maine, as follows:

29 MRSA § 354, sub-§ 5, as enacted by PL 1973, c. 529, § 1, is amended to read:

5. **Certificate for house trailers.** No house trailer, as defined in Title 36, section 1481, shall be moved over the highways of this State ~~through use of dealer plates~~ unless the operator of the vehicle hauling such trailer has in his possession a written certificate from the tax collector of the municipality from which the trailer is being moved, identifying the trailer and stating that all property taxes applicable to the trailer, including those for the current tax year, have been paid or that the trailer is exempt from such taxes. The tax year shall be the period from April 1st through March 31st.

STATEMENT OF FACT

House trailers are defined as real estate for the purpose of property taxation. As such, they are subject to the statutory lien process for the collection of such tax. However, the ease with which these units are transported from one location to another often makes the collection of taxes very difficult.

This bill would clarify what the Legislature has already begun to do, by making it clear that it is illegal to move any house trailer, regardless of the registration method used, unless the person moving the unit is in possession of a certificate from the tax collector stating that there are no unpaid property taxes claimed on the trailer.